

AGENDA FOR THE REGULAR MEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION

March 8, 2016

5:00 PM CLOSED SESSION

6:00 pm REGULAR SESSION

Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

**This meeting available for videoconferencing at Downieville School, 130 School Street, Downieville CA 95936.**

*In the case of a technological difficulty at either school site, videoconferencing will not be available.*

*Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.*

*Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at the Sierra County Board of Education, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)*

- A. CALL TO ORDER  
(Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. APPROVAL OF THE AGENDA
- D. PUBLIC COMMENT FOR CLOSED SESSION  
At this time, the meeting opens for any public comments regarding the Closed Session items.
- E. CLOSED SESSION  
The Board of Trustees, Superintendent Dr. Merrill M. Grant and Rose Asquith, Business Manager will move into Closed Session to discuss the following items:
  - 1. Government Code §54957.6, Conference with Labor Negotiators  
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent  
Employee Organizations:
    - Represented Employees: Sierra-Plumas Teachers' Association
    - Unrepresented Employees: Classified Employees  
Confidential Employees  
Administrative Employees
- F. RETURN TO OPEN SESSION  
ADJOURN FOR BREAK
- G. FLAG SALUTE
- H. REPORT OUT FROM CLOSED SESSION

I. INFORMATION/DISCUSSION ITEMS

1. Presentation on *Get Focused Stay Focused* by Tanya Meyer, Feather River College Interim Director, Career Technical Education and Economic Workforce Development
2. Superintendent's Report
  - a. Letter of Resignation from Cynthia Schofield
  - b. Downieville Staff
  - c. Local Control Accountability Plan
  - d. Secure Rural Schools
  - e. Foster Youth After School Tutoring
  - f. Counseling Update
3. Business Report
  - a. Board Report-Expenditures by Object 07/01/15 to 2/29/16\*\*
  - b. Letter from California Department of Education signifying positive certification\*\*
4. Staff Reports (5 minutes)
5. SPTA Report (5 minutes)
6. Board Members' Report (5 minutes)
7. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
  - a. Current location
  - b. Videoconference location

J. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held February 9, 2016\*\*
2. Approval of bill warrants for month of February 2016\*\*

K. ACTION ITEMS

1. New Business
  - 1516-65 Approval of 2016-2017 School Calendar\*\*
  - 1516-66 Bright Schools Final Energy Audit Report\*\* (Report available upon email request)
  - 1516-67 Approval of 2015-2016 Second Interim Actuals as of January 31, 2016\*\*

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

1516-68 Approval of Administrative Regulation 3452, Student Activity Funds, revision\*\*

L. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on April 12, 2016, at Downieville School, 130 School Street, Downieville CA 95936, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm

2. Suggested Agenda Items

a. \_\_\_\_\_

M. ADJOURNMENT



\_\_\_\_\_  
Dr. Merrill M. Grant, Superintendent  
Secretary to the County Board of Education

\*\*\* prior month handout

\*\* enclosed

\* handout

| Balances through February    |                                |                   |                   |                   |                   | Fiscal Year 2015/16 |
|------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Object                       | Description                    | Adopted Budget    | Revised Budget    | Encumbered        | Expenditure       | Account Balance     |
| <b>Fund 01 - Gen Fund</b>    |                                |                   |                   |                   |                   |                     |
| 1100                         | Teachers Salaries              | 190,198.00        | 223,852.00        | 87,625.08         | 136,227.76        | .84-                |
| 1120                         | Certificated Substitutes       | 2,100.00          | 2,100.00          |                   | 1,710.00          | 390.00              |
| 1200                         | Certificated Pupil Support Ser | 65,054.00         | 66,255.00         | 23,989.24         | 36,085.86         | 6,179.90            |
| 1300                         | Certificated Supervisor Admini | 77,905.00         | 76,969.00         | 25,656.32         | 51,312.63         | .05                 |
| <b>Total for Object 1000</b> |                                | <b>335,257.00</b> | <b>369,176.00</b> | <b>137,270.64</b> | <b>225,336.25</b> | <b>6,569.11</b>     |
| 2100                         | Instructional Aides' Salaries  | 79,742.00         | 74,456.00         | 31,376.61         | 47,258.49         | 4,179.10-           |
| 2105                         | Per Diem - Same Day Travel     |                   |                   |                   | 29.00             | 29.00-              |
| 2120                         | Classified Substitutes         | 700.00            | 700.00            |                   | 178.05            | 521.95              |
| 2200                         | Classified Support Salaries    | 10,530.00         | 10,698.00         | 4,140.29          | 7,122.86          | 565.15-             |
| 2220                         | Classified Substitute Salaries | 500.00            |                   |                   |                   | .00                 |
| 2300                         | Classified Supervisors' Admini | 101,353.00        | 101,365.00        | 33,544.80         | 67,329.60         | 490.60              |
| 2400                         | Clerical Technical Office Staf | 130,378.00        | 130,809.00        | 44,494.11         | 86,663.85         | 348.96-             |
| 2900                         | Other Classified Salaries      | 9,915.00          | 9,915.00          |                   | 1,492.00          | 8,423.00            |
| <b>Total for Object 2000</b> |                                | <b>333,118.00</b> | <b>327,943.00</b> | <b>113,555.81</b> | <b>210,073.85</b> | <b>4,313.34</b>     |
| 3101                         | STRS Certificated Positions    |                   | 38,714.00         | 14,729.12         | 24,074.25         | 89.37-              |
| 3102                         | STRS Classified Positions      | 36,635.00         | 33,475.00         | 192.68            | 289.02            | 32,993.30           |
| 3201                         | PERS Certificated Positions    |                   |                   |                   | 8.29              | 8.29-               |
| 3202                         | PERS Classified Positions      | 54,763.00         | 51,765.00         | 17,748.24         | 34,523.65         | 506.89-             |
| 3301                         | OASDI Certificated Positions   | 68.00             | 68.00             |                   | 11.16             | 56.84               |
| 3302                         | OASDI Classified Positions     | 19,466.00         | 19,345.00         | 6,684.68          | 12,426.98         | 233.34              |
| 3311                         | Medicare Certificated Position | 4,681.00          | 5,174.00          | 1,934.28          | 3,166.98          | 72.74               |
| 3312                         | Medicare Classified Positions  | 4,667.00          | 4,539.00          | 1,589.43          | 2,948.91          | .66                 |
| 3401                         | Health & Welfare Benefits Cert | 88,592.00         | 85,182.00         | 31,074.48         | 49,264.48         | 4,843.04            |
| 3402                         | Health & Welfare Benefits Clas | 73,935.00         | 75,998.00         | 26,012.68         | 49,979.95         | 5.37                |
| 3403                         | ACA FEES-CERT                  |                   | 1,000.00          |                   |                   | 1,000.00            |
| 3404                         | ACA FEES-CLASS                 |                   | 1,000.00          |                   |                   | 1,000.00            |
| 3501                         | SUI Certificated               | 234.00            | 186.00            | 68.64             | 112.74            | 4.62                |
| 3502                         | SUI Classified                 | 234.00            | 163.00            | 56.79             | 104.20            | 2.01                |
| 3601                         | Workers' Compensation Certific | 10,976.00         | 13,530.00         | 5,064.92          | 8,292.63          | 172.45              |
| 3602                         | Workers' Compensation Classifi | 10,939.00         | 11,840.00         | 4,161.74          | 7,721.40          | 43.14-              |
| <b>Total for Object 3000</b> |                                | <b>305,190.00</b> | <b>341,979.00</b> | <b>109,317.68</b> | <b>192,924.64</b> | <b>39,736.68</b>    |
| 4300                         | Materials and Supplies         | 13,306.00         | 13,780.00         | 3,645.87          | 11,424.57         | 1,290.44-           |
| 4320                         | Custodial Grounds Supplies     | 1,300.00          | 2,972.00          | 26.88             | 1,133.33          | 1,811.79            |
| 4330                         | Office Supplies                | 1,000.00          | 1,000.00          | 212.84            | 536.52            | 250.64              |
| 4350                         | Vehicle Upkeep                 | 5,500.00          | 5,500.00          | 1,705.16          | 774.45            | 3,020.39            |

| Balances through February             |                                                              |                     |                     |                   |                   | Fiscal Year 2015/16 |
|---------------------------------------|--------------------------------------------------------------|---------------------|---------------------|-------------------|-------------------|---------------------|
| Object                                | Description                                                  | Adopted Budget      | Revised Budget      | Encumbered        | Expenditure       | Account Balance     |
| <b>Fund 01 - Gen Fund (continued)</b> |                                                              |                     |                     |                   |                   |                     |
| 4400                                  | Noncapitalized Equipment                                     | 8,459.00            | 7,123.00            | 2,336.00          | 1,864.62          | 2,922.38            |
|                                       | <b>Total for Object 4000</b>                                 | <b>29,565.00</b>    | <b>30,375.00</b>    | <b>7,926.75</b>   | <b>15,733.49</b>  | <b>6,714.76</b>     |
| 5100                                  | Subagreements for Services                                   | 39,626.00           | 39,626.00           | 12,819.21         | 4,275.79          | 22,531.00           |
| 5200                                  | Travel and Conference                                        | 24,854.00           | 31,087.00           | 10,716.31         | 6,778.28          | 13,592.41           |
| 5300                                  | Dues and Membership                                          | 17,870.00           | 18,370.00           | 400.00            | 10,437.00         | 7,533.00            |
| 5400                                  | Insurance                                                    | 9,300.00            | 9,300.00            |                   | 7,961.00          | 1,339.00            |
| 5500                                  | Operation Housekeeping Service                               | 9,200.00            | 9,200.00            | 2,200.00          | 3,251.32          | 3,748.68            |
| 5600                                  | Rentals, Leases, Repairs, Nonc                               | 2,600.00            | 2,600.00            | 178.00            | 472.81            | 1,949.19            |
| 5800                                  | Professional Consulting                                      | 8,400.00            | 8,400.00            |                   |                   | 8,400.00            |
| 5801                                  | Legal Services                                               | 35,500.00           | 35,500.00           |                   | 1,842.50          | 33,657.50           |
| 5803                                  | Legal Publications                                           | 500.00              | 500.00              |                   |                   | 500.00              |
| 5805                                  | Personnel Expense                                            | 593.00              | 593.00              | 270.00            | 25.00             | 298.00              |
| 5806                                  | Negotiations                                                 | 1,000.00            | 1,000.00            |                   |                   | 1,000.00            |
| 5808                                  | Other Services & Fees                                        | 1,500.00            | 1,500.00            | 718.30            | 781.70            | .00                 |
| 5810                                  | Contracted Services                                          | 365,709.00          | 435,464.00          | 150,061.73        | 152,454.51        | 132,947.76          |
| 5899                                  | SPJUSD to Reimburse                                          |                     |                     | 2,046.20          | 1,339.21          | 3,385.41-           |
| 5900                                  | Communications                                               | 1,600.00            | 1,600.00            |                   | 672.99            | 927.01              |
|                                       | <b>Total for Object 5000</b>                                 | <b>518,252.00</b>   | <b>594,740.00</b>   | <b>179,409.75</b> | <b>190,292.11</b> | <b>225,038.14</b>   |
| 6200                                  | Building and Improvement of Bu                               | 30,032.00           | 30,032.00           |                   |                   | 30,032.00           |
| 6400                                  | Equipment                                                    | 13,100.00           | 13,100.00           | 6,289.18          |                   | 6,810.82            |
|                                       | <b>Total for Object 6000</b>                                 | <b>43,132.00</b>    | <b>43,132.00</b>    | <b>6,289.18</b>   | <b>.00</b>        | <b>36,842.82</b>    |
| 7141                                  | Tuition, excess cost etc betwe                               | 42,224.00           | 38,111.00           |                   |                   | 38,111.00           |
| 7310                                  | Direct Support/Indirect Costs                                |                     |                     |                   |                   | .00                 |
|                                       | <b>Total for Object 7000</b>                                 | <b>42,224.00</b>    | <b>38,111.00</b>    | <b>.00</b>        | <b>.00</b>        | <b>38,111.00</b>    |
|                                       | <b>Total for Fund 01 and Expense accounts</b>                | <b>1,606,738.00</b> | <b>1,745,456.00</b> | <b>553,769.81</b> | <b>834,360.34</b> | <b>357,325.85</b>   |
| <b>Fund 16 - FOREST RES</b>           |                                                              |                     |                     |                   |                   |                     |
| 7211                                  | Transfers of Pass-through Rev                                | 270,349.00          | 270,349.00          |                   |                   | 270,349.00          |
| 7619                                  | Other Authorized Interfund Tra                               | 47,709.00           | 47,709.00           |                   |                   | 47,709.00           |
|                                       | <b>Total for Fund 16, Expense accounts and Object 7000</b>   | <b>318,058.00</b>   | <b>318,058.00</b>   | <b>.00</b>        | <b>.00</b>        | <b>318,058.00</b>   |
|                                       | <b>Total for Org 001 - Sierra County Office of Education</b> | <b>1,924,796.00</b> | <b>2,063,514.00</b> | <b>553,769.81</b> | <b>834,360.34</b> | <b>675,383.85</b>   |



CALIFORNIA  
DEPARTMENT OF  
EDUCATION

RECEIVED

MAR 02 2016

SCUE  
S-PJUSD

**TOM TORLAKSON**

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

February 26, 2016

Merrill Grant, Ed.D., Superintendent  
Sierra County Office of Education  
Sierra County Unified School District  
P.O. Box 955  
Loyalton, CA 96118

Dear Superintendent Grant, Ed.D.:

Subject: 2015–16 First Interim Reports

Pursuant to California *Education Code* sections 1240(l) and 42131(f), we have reviewed your county office of education and school district's First Interim Reports and the accompanying positive certifications of financial solvency to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your offices to meet their financial obligations during the fiscal year, and are consistent with a financial plan that will enable your offices to satisfy their multiyear financial commitments. We concur with your assessment that, based on current projections, your county office and school district will be able to meet their financial obligations for the current and subsequent two fiscal years and that positive certifications are appropriate.

We appreciate the submission of your First Interim Reports and await your Second Interim Reports, which must be submitted to our office no later than March 16, 2016. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,

Christine Davis, Administrator  
Financial Accountability and Information Services

CD:jm

20150203a-46

cc: Rose Asquith, Business Manager

MINUTES OF THE REGULAR MEEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION

February 9, 2016

5:00 pm CLOSED SESSION

6:00 pm REGULAR SESSION

Downieville School, 130 School Street, Downieville CA 95936

This meeting was videoconferenced to  
Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

A. CALL TO ORDER

Vice President MIKE MOORE called the meeting to order at 5:00 pm.

B. ROLL CALL

PRESENT: Mr. Mike Moore, Vice President  
Mr. Allen Wright, Clerk  
Mr. Tim Driscoll, Member  
Ms. Sharon Dryden, Member

ABSENT: Ms. Patty Hall, President

VACANT: None

C. APPROVAL OF THE AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

The meeting opened at 5:01 pm and closed without public comment regarding the Closed Session items.

E. CLOSED SESSION

The Board of Trustees and Superintendent Dr. Merrill M. Grant moved into Closed Session to discuss the following item:

1. Government Code §54957 Public Employee Employment Evaluation  
Employees: Site Administrator

F. BREAK AND CONVENE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT CLOSED SESSION MEETING

G. CONVENE SIERRA COUNTY BOARD OF EDUCATION REGULAR MEETING AT 6 PM

H. FLAG SALUTE

REPORT OUT – Administrator evaluation was discussed.

I. INFORMATION/DISCUSSION ITEMS

1. SUPERINTENDENT'S REPORT

Sierra County Board of Education  
 Regular Meeting Minutes  
 February 9, 2016

- a. Foster Youth Services Coordinating Program (FYSCP) Dr. Grant explained that the County has applied and expects to receive funds to provide programs attuned to foster youth and borderline foster youth using counseling and tutoring.
- b. California County Superintendent’s Educational Services Association (CCSESA) Quarterly Meeting focused on relationships between counties and districts. Counties focus on LCAP and working with their districts. Districts target the areas of budgets and negotiations. A major focus was on (ESSA) and the rubrics for evaluating LCAPs (directed to larger districts).
- c. Hazardous Materials Inventory Report – Keenan and Associates completed a HazMat Report for our schools.
- d. Assignment of Miranda Gunier to Instructional Aide position, Loyalton Elementary School, 2.5 hours daily, effective February 2, 2016
- e. Friday Night Live Program Advisors

| <u>Position</u>        | <u>Downieville Schools</u> | <u>Loyalton Schools</u> | <u>Grade</u> |
|------------------------|----------------------------|-------------------------|--------------|
| Friday Night Live      | Shelly Fischer<br>Shelly   | Gabby Lopez             | 9-12         |
| Club Live              | Fischer                    | Sue Gressel             | 7-8          |
| Friday Night Live Kids | Hillary Lozano             | Erin Folchi             | K-6          |

2. BUSINESS REPORT

Ms. Asquith presented the Board Report-Expenditures by Object 07/01/15 to 1/31/16. There were no comments or questions.

3. STAFF REPORT

Marlene Mongolo reported on the Extended School Year program for Learning Center students in Loyalton. The program will run in the mornings from June 14 through July 13, 2016

4. SPTA REPORT

5. BOARD MEMBER’S REPORT

There was no Board Member Report

6. PUBLIC COMMENT

The meeting opened at 6:09 pm for public input and closed without comment.

J. CONSENT CALENDAR

The following items were included in the consent calendar:

- 1. Approval of minutes of the Regular Board meeting held January 12, 2016
- 2. Approval of bill warrants for month of January 2016

DRISCOLL/DRYDEN

4/0



K. ACTION ITEMS

1. Unfinished Business and General Orders

1516-51 Approval of BP 6145, Extracurricular and Cocurricular Activities, revision  
DRISCOLL/WRIGHT  
4/0

2. New Business

1516-52 Presentation of Sierra-Plumas Teachers Association's Initial Proposal for the  
2016-17 academic year

1516-53 Approval of Student Accountability Report Card, 2014-15, Sierra County Office of  
Education  
DRISCOLL/WRIGHT  
4/0

1516-54 Authorization for Technology Director to attend Out-Of-State Conference, CCENT & CCNA  
Certification Boot Camp, CBT Express Training, Tampa, Florida *Upon stipulation that the  
technology director remain employed with SCOE for a minimum of 12 months or refund the  
money to the county office.*  
DRISCOLL/MOORE  
4/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

Motioned to approve Items 1516-55 through 58, 61, 62 and 63  
DRYDEN/DRISCOLL  
4/0

1516-55 Approval of Board Policy and Administrative Regulation 4030, Nondiscrimination in  
Employment, revision

1516-56 Approval of *Deletion* of Administrative Regulation 4031 Complaints Concerning  
Discrimination in Employment

1516-57 Approval of Board Policy 4121 Temporary/Substitute Personnel, revision

1516-58 Approval of Administrative Regulation 4261.1 Personal Illness/Injury Leave, revision

1516-59 Approval of Board Policy 6146.1 High School Graduation Requirements, revision  
DRYDEN/DRISCOLL  
4/0

1516-60 Approval of Board Policy 6152.1, Placement in Mathematics Courses, new  
DRYDEN/DRISCOLL  
4/0

1516-61 Approval of Board Policy and Administrative Regulation 6173, Education for Homeless  
Children, revision

Sierra County Board of Education  
Regular Meeting Minutes  
February 9, 2016

1516-62 Approval of Administrative Regulation 6173.1, Education for Foster Youth

1516-63 Approval of Board Policy 6179, Supplemental Instruction

L. ADVANCED PLANNING

Next Regular Board Meeting will be held on March 8, 2016, at Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, beginning with Closed Session as needed at 5 pm and the Regular Board Meeting at 6 pm.

Suggested Agenda Items

a. Second Interim

M. ADJOURNMENT

Adjourned at 6:42 pm.  
DRISCOLL/WRIGHT  
4/0

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Allen Wright, Clerk

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Dr. Merrill M. Grant, Superintendent  
Secretary of the Board of Education



Checks Dated 02/01/2016 through 02/29/2016

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|---------------------|-------------|---------|-----------------|--------------|
|--------------|------------|---------------------|-------------|---------|-----------------|--------------|

**Fund Summary**

| <u>Fund</u> | <u>Description</u>              | <u>Check Count</u> | <u>Expensed Amount</u> |
|-------------|---------------------------------|--------------------|------------------------|
| 76          | Payroll Clearing                | 1                  | 13,182.10              |
|             | Total Number of Checks          | <b>18</b>          | 32,744.80              |
|             | Less Unpaid Sales Tax Liability |                    | 10.26                  |
|             | <b>Net (Check Amount)</b>       |                    | <b>32,734.54</b>       |

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**  
**2016 – 2017 Proposed School Calendar**

| Month                      | Sun | Mon | Tue | Wed | Thu | Fri | Sat | Special Days                                                                | Teacher Days | School Days |
|----------------------------|-----|-----|-----|-----|-----|-----|-----|-----------------------------------------------------------------------------|--------------|-------------|
| AUG                        | 14  | 15  | 16  | 17  | 18  | 19  | 20  |                                                                             | 5            |             |
|                            | 21  | 22  | 23  | 24  | 25  | 26  | 27  | 25-26 Staff Development                                                     |              |             |
|                            | 28  | 29  | 30  | 31  |     |     |     | 29 First Day of School                                                      |              |             |
| SEP                        |     |     |     |     | 1   | 2   | 3   | 2 Min. Day – PLC                                                            | 21           | 19          |
|                            | 4   | 5   | 6   | 7   | 8   | 9   | 10  | 5 Labor Day Holiday                                                         |              |             |
|                            | 11  | 12  | 13  | 14  | 15  | 16  | 17  |                                                                             |              |             |
|                            | 18  | 19  | 20  | 21  | 22  | 23  | 24  | 23 End of 1 <sup>st</sup> Month                                             |              |             |
|                            | 25  | 26  | 27  | 28  | 29  | 30  | 1   | 30 Min. Day – PLC                                                           |              |             |
| OCT                        | 2   | 3   | 4   | 5   | 6   | 7   | 8   |                                                                             | 20           | 20          |
|                            | 9   | 10  | 11  | 12  | 13  | 14  | 15  |                                                                             |              |             |
|                            | 16  | 17  | 18  | 19  | 20  | 21  | 22  | 21 End of 2 <sup>nd</sup> Month                                             |              |             |
|                            | 23  | 24  | 25  | 26  | 27  | 28  | 29  | 26-28 Min. Days – End of 1 <sup>st</sup> Quarter                            |              |             |
| NOV                        | 30  | 31  | 1   | 2   | 3   | 4   | 5   |                                                                             | 20           | 19          |
|                            | 6   | 7   | 8   | 9   | 10  | 11  | 12  | 11 Veteran's Day Holiday                                                    |              |             |
|                            | 13  | 14  | 15  | 16  | 17  | 18  | 19  | 18 Min. Day – PLC 18 End of 3 <sup>rd</sup> Month/1 <sup>st</sup> Trimester |              |             |
|                            | 20  | 21  | 22  | 23  | 24  | 25  | 26  | 23 Min. Day 24-25 Thanksgiving Holiday                                      |              |             |
|                            | 27  | 28  | 29  | 30  |     |     |     |                                                                             |              |             |
| DEC                        |     |     |     |     | 1   | 2   | 3   |                                                                             | 12           | 18          |
|                            | 4   | 5   | 6   | 7   | 8   | 9   | 10  |                                                                             |              |             |
|                            | 11  | 12  | 13  | 14  | 15  | 16  | 17  | 16 Min. Day 16 End of 4 <sup>th</sup> Month                                 |              |             |
|                            | 18  | 19  | 20  | 21  | 22  | 23  | 24  | 19-30 Winter Break                                                          |              |             |
|                            | 25  | 26  | 27  | 28  | 29  | 30  | 31  |                                                                             |              |             |
| JAN                        | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 2 New Year's Holiday                                                        | 20           | 18          |
|                            | 8   | 9   | 10  | 11  | 12  | 13  | 14  |                                                                             |              |             |
|                            | 15  | 16  | 17  | 18  | 19  | 20  | 21  | 16 MLK Holiday 20 Min. Day – PLC/End of 1 <sup>st</sup> Semester            |              |             |
|                            | 22  | 23  | 24  | 25  | 26  | 27  | 28  | 27 End of 5 <sup>th</sup> Month                                             |              |             |
|                            | 29  | 30  | 31  |     |     |     |     |                                                                             |              |             |
| FEB                        |     |     |     | 1   | 2   | 3   | 4   |                                                                             | 18           | 18          |
|                            | 5   | 6   | 7   | 8   | 9   | 10  | 11  |                                                                             |              |             |
|                            | 12  | 13  | 14  | 15  | 16  | 17  | 18  | 13 Lincoln's Birthday Holiday                                               |              |             |
|                            | 19  | 20  | 21  | 22  | 23  | 24  | 25  | 20 President's Day Holiday 24 End of 6 <sup>th</sup> Month                  |              |             |
|                            | 26  | 27  | 28  |     |     |     |     |                                                                             |              |             |
| MAR                        |     |     |     | 1   | 2   | 3   | 4   | 3 Min. Day – PLC 4 End of 2 <sup>nd</sup> Trimester                         | 23           | 20          |
|                            | 5   | 6   | 7   | 8   | 9   | 10  | 11  |                                                                             |              |             |
|                            | 12  | 13  | 14  | 15  | 16  | 17  | 18  |                                                                             |              |             |
|                            | 19  | 20  | 21  | 22  | 23  | 24  | 25  | 24 End of 7 <sup>th</sup> Month/End of 3 <sup>rd</sup> Quarter              |              |             |
|                            | 26  | 27  | 28  | 29  | 30  | 31  | 1   |                                                                             |              |             |
| APR                        | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 7 Min. Day – PLC                                                            | 14           | 14          |
|                            | 9   | 10  | 11  | 12  | 13  | 14  | 15  | 14 Snow Day                                                                 |              |             |
|                            | 16  | 17  | 18  | 19  | 20  | 21  | 22  | 17-21 Spring Break 21 End of 8 <sup>th</sup> Month                          |              |             |
|                            | 23  | 24  | 25  | 26  | 27  | 28  | 29  |                                                                             |              |             |
| MAY                        | 30  | 1   | 2   | 3   | 4   | 5   | 6   |                                                                             | 22           | 20          |
|                            | 7   | 8   | 9   | 10  | 11  | 12  | 13  |                                                                             |              |             |
|                            | 14  | 15  | 16  | 17  | 18  | 19  | 20  | 19 Min. Day – PLC 19 End of 9 <sup>th</sup> Month                           |              |             |
|                            | 21  | 22  | 23  | 24  | 25  | 26  | 27  |                                                                             |              |             |
|                            | 28  | 29  | 30  | 31  |     |     |     | 29 Memorial Day Holiday                                                     |              |             |
| JUN                        |     |     |     |     | 1   | 2   | 3   |                                                                             | 7            | 14          |
|                            | 4   | 5   | 6   | 7   | 8   | 9   | 10  | 9 Last Day of School (Min. Day)                                             |              |             |
|                            | 11  | 12  | 13  | 14  | 15  | 16  | 17  |                                                                             |              |             |
| <b>Total Required Days</b> |     |     |     |     |     |     |     |                                                                             | 182          | 180         |

**SIERRA COUNTY OFFICE OF EDUCATION**  
**2015-2016 First Interim Narrative**  
**Presented March 8, 2016**

**REVENUE**

**Local Control Funding Formula**

This is the third year the State is funding county offices using the LCFF. The LCFF is funded by local property taxes, Education Protection Account (EPA) and the State. The EPA ¼ additional sales tax expires at the end of 2016 and the increase to personal income tax for high income earners expires at the end of 2018. Although the revenue provides local control the funds do have restrictions/accountability. Funds received must support the County’s Local Control Accountability Plan (LCAP). Projected LCFF sources increased by \$667 since the first interim.

**Other State Revenue**

Restricted Other State Revenue is projected to increase by \$76,243 since the first interim for the following reason:

| <u>Funding Description</u>          | Favorable<br><u>(Unfavorable)</u> |             |
|-------------------------------------|-----------------------------------|-------------|
| • Special Education (Mental Health) | \$ 1,243                          |             |
| • Foster Youth                      | \$75,000                          | New Program |

**Federal Revenue**

Federal Revenue is projected to decrease by \$953 since the first interim for the following reasons:

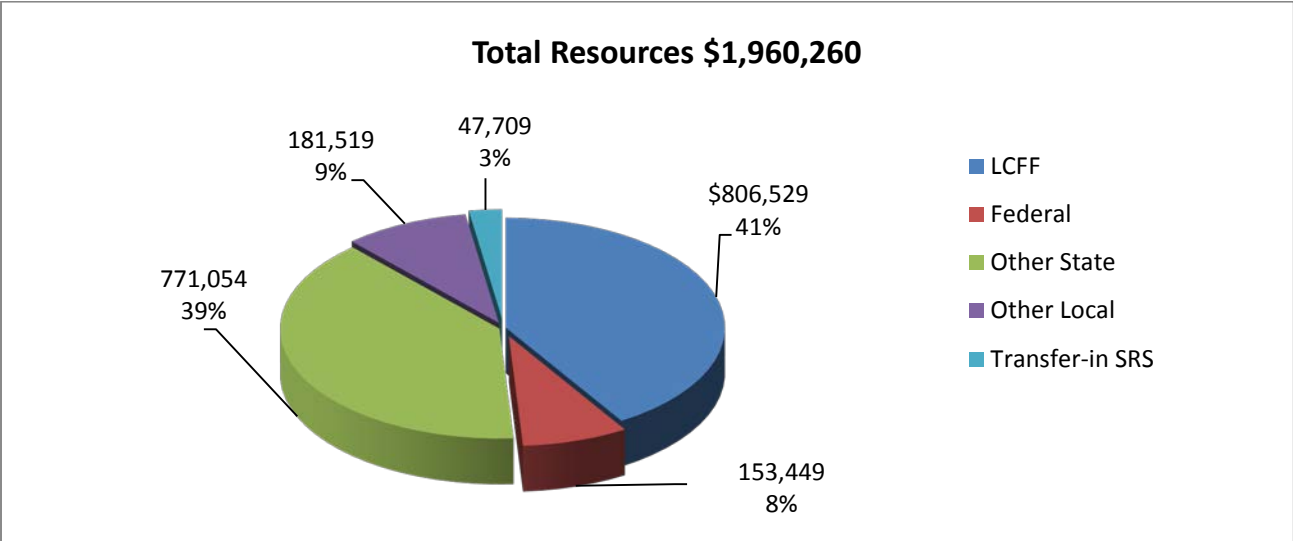
| <u>Funding Description</u>        | Favorable<br><u>(Unfavorable)</u> |
|-----------------------------------|-----------------------------------|
| • Special Education Entitlement   | \$ 771                            |
| • Special Education Discretionary | (\$1,724)                         |

**Local Revenue**

Local Revenue is projected to increase by \$6,310 since the first interim for the following reasons:

| <u>Funding Description</u>            | Favorable<br><u>(Unfavorable)</u> |
|---------------------------------------|-----------------------------------|
| • Interest Apportionment              | \$1,810                           |
| • County of Sierra, Friday Night Live | \$4,500                           |

| Description     | 2012-2013<br>Actuals | 2013-2014<br>Actuals | 2014-2015<br>Actuals | 2015-2016<br>Budget | 2015-2016<br>First<br>Interim | 2015-2016<br>Second<br>Interim |
|-----------------|----------------------|----------------------|----------------------|---------------------|-------------------------------|--------------------------------|
| LCFF            | \$ 487,590           | \$ 676,265           | \$939,123            | \$ 871,975          | \$805,862                     | \$806,529                      |
| Federal         | 559,883              | 565,128              | 509,486              | 154,051             | 154,402                       | 153,449                        |
| Other State     | 517,574              | 502,506              | 502,696              | 606,626             | 694,811                       | 771,054                        |
| Other Local     | 283,918              | 229,394              | 179,217              | 176,545             | 175,209                       | 181,519                        |
| Transfer-in SRS | 63,176               | 56,916               | 53,084               | 47,709              | 47,709                        | 47,709                         |
| <b>Total</b>    | <b>\$1,912,141</b>   | <b>\$2,030,209</b>   | <b>\$2,183,606</b>   | <b>\$1,856,906</b>  | <b>\$1,877,993</b>            | <b>\$1,960,260</b>             |



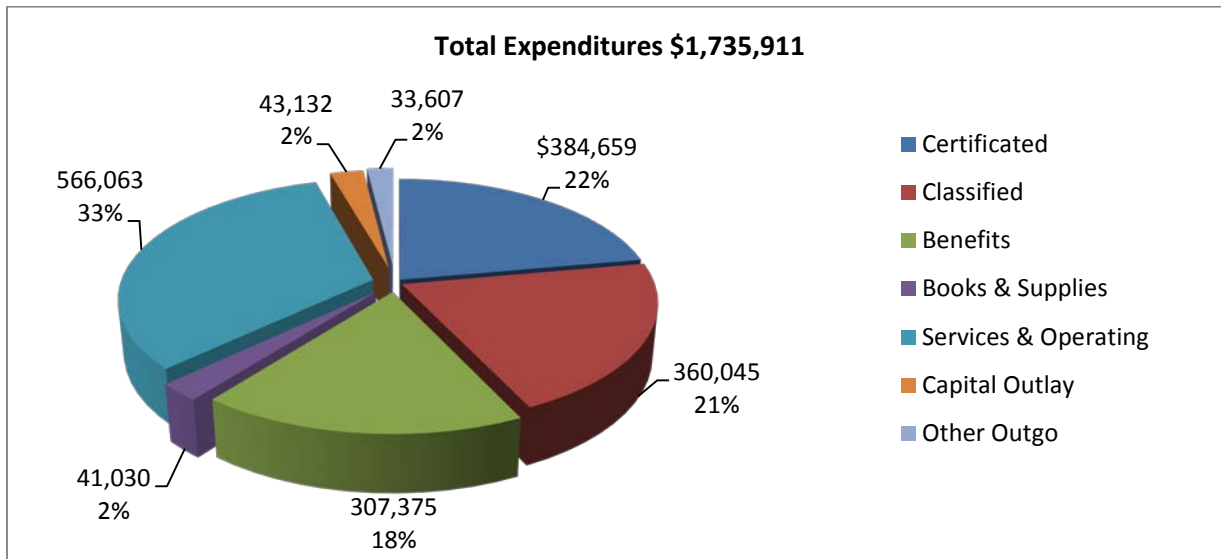
**EXPENDITURES**

**General Fund Expenditures**

Expenditures decreased by \$42,412 (General Fund, Unrestricted/Restricted, Page 1) from the Board Approved Operating Budget.

Expenditures Comparison

| Description              | 2012-2013 Actuals  | 2013-2014 Actuals  | 2014-2015 Actuals  | 2015-2016 Budget   | 2015-2016 First Interim | 2015-2016 Second Interim |
|--------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------|--------------------------|
| Certificated             | \$ 293,901         | \$ 336,889         | \$ 332,449         | \$ 335,257         | \$360,837               | \$384,659                |
| Classified               | 336,223            | 342,356            | 313,380            | 333,118            | 327,243                 | 360,045                  |
| Benefits                 | 307,122            | 294,194            | 302,186            | 305,190            | 308,112                 | 307,375                  |
| Books & Supplies         | 21,441             | 18,078             | 59,473             | 29,565             | 30,375                  | 41,030                   |
| Services & Operating     | 223,457            | 328,218            | 399,782            | 518,252            | 541,340                 | 566,063                  |
| Capital Outlay           |                    | 39,431             | 13,089             | 43,132             | 43,132                  | 43,132                   |
| Other Outgo/Transfer out | 618,228            | 570,533            | 519,317            | 42,224             | 38,111                  | 33,607                   |
| <b>Total</b>             | <b>\$1,800,372</b> | <b>\$1,929,709</b> | <b>\$1,939,676</b> | <b>\$1,606,738</b> | <b>\$1,649,150</b>      | <b>1,735,911</b>         |



### General Fund – Change and Ending Fund Balance

| Fiscal Year       | Net Increase (Decrease) in Fund Balance | Ending Fund Balance |
|-------------------|-----------------------------------------|---------------------|
| 2012-13 audited   | \$ 48,594                               | \$1,974,524         |
| 2013-14 audited   | \$ 87,388*                              | \$2,061,912         |
| 2014-15 audited   | \$243,930                               | \$2,305,842         |
| 2015-16 projected | \$228,843                               | \$2,530,191         |
| 2016-17 projected | (\$10,092)                              | \$2,520,099         |
| 2017-18 projected | \$37,398                                | \$2,557,497         |

\*includes prior year fund balance adjustments for a total of \$57,613

### **Other Comments**

- A positive cash flow for fiscal year 2015-2016 with ending cash balances of \$2,618,975.
- Reserve requirement is met for all three years. Positive Certification.
- Secure Rural Schools, aka Forest Receipt reauthorized for the current year and thereafter, revenue assumed at 25% PILT. Projected revenue of \$47,709 for the current year and \$13,360 for the subsequent years.
- Five percent health care premium increase is included in the multiyear budget for certificated staff. All other employees H/W benefit is capped at \$13,840.
- Preliminary Proposed Indirect Cost Rate for 2015-16 is 86.14%.
- No Child Left Behind MOE Expenditures is projected to be met.

| <b>Personnel</b> | <b>FTE</b> |
|------------------|------------|
| Certificated     | 4.00       |
| Administration   | .75        |
| Classified       | 6.10       |
| Confidential     | 2.90       |



**Multi-Year**

| <i>Planning Factor</i>                           | 2015-16  | 2016-17  | 2017-18  | 2018-19  | 2019-20  |
|--------------------------------------------------|----------|----------|----------|----------|----------|
| <b>COLA</b>                                      | 1.02%    | .47%     | 2.13%    | 2.65%    | 2.72%    |
| <b>STRS Employer Rates</b>                       | 10.73%   | 12.58%   | 14.43%   | 16.28%   | 18.13%   |
| <b>PERS Employer Rates</b>                       | 11.874%  | 13.05%   | 16.60%   | 18.20%   | 19.90%   |
| <b>Certificated 5% increase based on Premier</b> | \$16,985 | \$17,512 | \$18,066 | \$18,647 | \$19,258 |

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 8, 2016 Signed: \_\_\_\_\_  
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

**QUALIFIED CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

**NEGATIVE CERTIFICATION**

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Rose Asquith Telephone: 530-993-1660 x \*838  
Title: Business Manager E-mail: rasquith@spjused.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

| CRITERIA AND STANDARDS |                          |                                                                                                                                                                                           | Met | Not Met |
|------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|
| 1                      | Average Daily Attendance | Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim. |     | X       |



| CRITERIA AND STANDARDS (continued) |                                       |                                                                                                                                                                                                        | Met | Not Met |
|------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|---------|
| 2                                  | Local Control Funding Formula (LCFF)  | Projected LCFF for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.                                                                     | X   |         |
| 3                                  | Salaries and Benefits                 | Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.                                             |     | X       |
| 4a                                 | Other Revenues                        | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.                       |     | X       |
| 4b                                 | Other Expenditures                    | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. |     | X       |
| 5                                  | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).                               | n/a |         |
| 6                                  | Deficit Spending                      | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.                                                                             | X   |         |
| 7a                                 | Fund Balance                          | Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.                                                                               | X   |         |
| 7b                                 | Cash Balance                          | Projected county school service fund cash balance will be positive at the end of the current fiscal year.                                                                                              | X   |         |
| 8                                  | Reserves                              | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.                            | X   |         |

| SUPPLEMENTAL INFORMATION |                                                      |                                                                                                                                                                                                                                                                             | No | Yes |
|--------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| S1                       | Contingent Liabilities                               | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?                                                                                                 | X  |     |
| S2                       | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?                                                                                                                    | X  |     |
| S3                       | Temporary Interfund Borrowings                       | Are there projected temporary borrowings between funds?                                                                                                                                                                                                                     | X  |     |
| S4                       | Contingent Revenues                                  | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                                                 | X  |     |
| S5                       | Contributions                                        | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? |    | X   |



| SUPPLEMENTAL INFORMATION (continued) |                                             |                                                                                                                                                              | No | Yes |
|--------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| S6                                   | Long-term Commitments                       | Does the county office have long-term (multiyear) commitments or debt agreements?                                                                            |    | X   |
|                                      |                                             | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2014-15) annual payment?                          | X  |     |
|                                      |                                             | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X  |     |
| S7a                                  | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)?                                                                           |    | X   |
|                                      |                                             | • If yes, have there been changes since first interim in OPEB liabilities?                                                                                   | X  |     |
| S7b                                  | Other Self-insurance Benefits               | Does the county office operate any self-insurance programs (e.g., workers' compensation)?                                                                    |    | X   |
|                                      |                                             | • If yes, have there been changes since first interim in self-insurance liabilities?                                                                         | X  |     |
| S8                                   | Status of Labor Agreements                  | As of second interim projections, are salary and benefit negotiations still unsettled for:                                                                   |    |     |
|                                      |                                             | • Certificated? (Section S8A, Line 1b)                                                                                                                       | X  |     |
|                                      |                                             | • Classified? (Section S8B, Line 1b)                                                                                                                         | X  |     |
|                                      |                                             | • Management/supervisor/confidential? (Section S8C, Line 1b)                                                                                                 | X  |     |
| S9                                   | Status of Other Funds                       | Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?                     | X  |     |

| ADDITIONAL FISCAL INDICATORS |                                                 |                                                                                                                                                                                                                                                   | No | Yes |
|------------------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| A1                           | Negative Cash Flow                              | Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?                                                                                             | X  |     |
| A2                           | Independent Position Control                    | Is personnel position control independent from the payroll system?                                                                                                                                                                                |    | X   |
| A3                           | County Operations Grant ADA                     | Is County Operations Grant ADA decreasing in both the prior and current fiscal year?                                                                                                                                                              | X  |     |
| A4                           | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?                                                                                        | X  |     |
| A5                           | Salary Increases Exceed COLA                    | Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X  |     |
| A6                           | Uncapped Health Benefits                        | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?                                                                                                                                    | X  |     |
| A7                           | Fiscal Distress Reports                         | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.                                                                                                                                         | X  |     |
| A8                           | Change of CBO or Superintendent                 | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?                                                                                                                     | X  |     |



| Description                                                                                                                                                   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) |                      |                                      |                            |                        |                            |                        |
|                                                                                                                                                               |                      | 371.89                               | -1.23%                     | 367.32                 | 0.77%                      | 370.15                 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                 | 8010-8099            | 806,529.00                           | 0.42%                      | 809,946.00             | 1.92%                      | 825,484.00             |
| 2. Federal Revenues                                                                                                                                           | 8100-8299            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues                                                                                                                                       | 8300-8599            | 87,784.00                            | -99.09%                    | 799.00                 | 0.00%                      | 799.00                 |
| 4. Other Local Revenues                                                                                                                                       | 8600-8799            | 174,347.00                           | 1.28%                      | 176,580.00             | 1.91%                      | 179,948.00             |
| 5. Other Financing Sources                                                                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                               | 8900-8929            | 47,709.00                            | -72.00%                    | 13,360.00              | 0.00%                      | 13,360.00              |
| b. Other Sources                                                                                                                                              | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                              | 8980-8999            | (41,133.00)                          | 283.62%                    | (157,795.00)           | -36.81%                    | (99,716.00)            |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                              |                      | 1,075,236.00                         | -21.61%                    | 842,890.00             | 9.13%                      | 919,875.00             |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                                                                               |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 73,079.00              |                            | 74,355.00              |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 1,276.00               |                            | 0.00                   |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                       | 1000-1999            | 73,079.00                            | 1.75%                      | 74,355.00              | 0.00%                      | 74,355.00              |
| 2. Classified Salaries                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 253,640.00             |                            | 253,640.00             |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            |                        |                            |                        |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                         | 2000-2999            | 253,640.00                           | 0.00%                      | 253,640.00             | 0.00%                      | 253,640.00             |
| 3. Employee Benefits                                                                                                                                          | 3000-3999            | 160,373.00                           | 14.53%                     | 183,679.00             | 13.95%                     | 209,308.00             |
| 4. Books and Supplies                                                                                                                                         | 4000-4999            | 13,711.00                            | -36.18%                    | 8,750.00               | 0.00%                      | 8,750.00               |
| 5. Services and Other Operating Expenditures                                                                                                                  | 5000-5999            | 333,444.00                           | -5.00%                     | 316,759.00             | 3.07%                      | 326,496.00             |
| 6. Capital Outlay                                                                                                                                             | 6000-6999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                        | 7100-7299, 7400-7499 | 33,607.00                            | -24.14%                    | 25,493.00              | -7.76%                     | 23,516.00              |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                  | 7300-7399            | (35,423.00)                          | -1.41%                     | (34,925.00)            | -34.57%                    | (22,853.00)            |
| 9. Other Financing Uses                                                                                                                                       |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                              | 7600-7629            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses                                                                                                                                                 | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)                                                                                                            |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                                                                             |                      | 832,431.00                           | -0.56%                     | 827,751.00             | 5.49%                      | 873,212.00             |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                                                                                 |                      |                                      |                            |                        |                            |                        |
|                                                                                                                                                               |                      | 242,805.00                           |                            | 15,139.00              |                            | 46,663.00              |
| <b>D. FUND BALANCE</b>                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                                                                            |                      | 2,252,890.00                         |                            | 2,495,695.00           |                            | 2,510,834.00           |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                   |                      | 2,495,695.00                         |                            | 2,510,834.00           |                            | 2,557,497.00           |
| 3. Components of Ending Fund Balance (Form 011)                                                                                                               |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                               | 9710-9719            | 500.00                               |                            | 500.00                 |                            | 500.00                 |
| b. Restricted                                                                                                                                                 | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed                                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                 | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                                                                          | 9760                 | 118,735.00                           |                            | 141,162.00             |                            | 149,749.00             |
| d. Assigned                                                                                                                                                   | 9780                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                         | 9789                 | 173,591.00                           |                            | 170,461.00             |                            | 169,027.00             |
| 2. Unassigned/Unappropriated                                                                                                                                  | 9790                 | 2,202,869.00                         |                            | 2,198,711.00           |                            | 2,238,221.00           |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                                                                              |                      | 2,495,695.00                         |                            | 2,510,834.00           |                            | 2,557,497.00           |



| Description                                                                                                               | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>                                                                                              |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                             |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                             | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                     | 9789         | 173,591.00                           |                            | 170,461.00             |                            | 169,027.00             |
| c. Unassigned/Unappropriated                                                                                              | 9790         | 2,202,869.00                         |                            | 2,198,711.00           |                            | 2,238,221.00           |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                     |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                             | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                     | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated                                                                                              | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| <b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>                                                               |              | <b>2,376,460.00</b>                  |                            | <b>2,369,172.00</b>    |                            | <b>2,407,248.00</b>    |

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description                                                                                                                                                   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5) |                      |                                      |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources                                                                                                                                 | 8010-8099            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues                                                                                                                                           | 8100-8299            | 153,449.00                           | -0.46%                     | 152,739.00             | -0.04%                     | 152,676.00             |
| 3. Other State Revenues                                                                                                                                       | 8300-8599            | 683,270.00                           | -12.17%                    | 600,131.00             | -12.61%                    | 524,483.00             |
| 4. Other Local Revenues                                                                                                                                       | 8600-8799            | 7,172.00                             | -31.54%                    | 4,910.00               | 0.00%                      | 4,910.00               |
| 5. Other Financing Sources                                                                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                               | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources                                                                                                                                              | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                              | 8980-8999            | 41,133.00                            | 283.62%                    | 157,795.00             | -36.81%                    | 99,716.00              |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                              |                      | 885,024.00                           | 3.45%                      | 915,575.00             | -14.61%                    | 781,785.00             |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                                                                               |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 311,580.00             |                            | 310,685.00             |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 3,894.00               |                            | 4,000.00               |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | (4,789.00)             |                            | (19,519.00)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                       | 1000-1999            | 311,580.00                           | -0.29%                     | 310,685.00             | -5.00%                     | 295,166.00             |
| 2. Classified Salaries                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 106,405.00             |                            | 105,768.00             |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 3,257.00               |                            |                        |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | (3,894.00)             |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                         | 2000-2999            | 106,405.00                           | -0.60%                     | 105,768.00             | 0.00%                      | 105,768.00             |
| 3. Employee Benefits                                                                                                                                          | 3000-3999            | 147,002.00                           | 12.30%                     | 165,078.00             | 1.72%                      | 167,911.00             |
| 4. Books and Supplies                                                                                                                                         | 4000-4999            | 27,319.00                            | 15.80%                     | 31,635.00              | -20.19%                    | 25,249.00              |
| 5. Services and Other Operating Expenditures                                                                                                                  | 5000-5999            | 232,619.00                           | -30.06%                    | 162,683.00             | -11.44%                    | 144,071.00             |
| 6. Capital Outlay                                                                                                                                             | 6000-6999            | 43,132.00                            | 201.47%                    | 130,032.00             | -76.90%                    | 30,032.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                        | 7100-7299, 7400-7499 | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                  | 7300-7399            | 35,423.00                            | -1.41%                     | 34,925.00              | -34.57%                    | 22,853.00              |
| 9. Other Financing Uses                                                                                                                                       |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                              | 7600-7629            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses                                                                                                                                                 | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)                                                                                                            |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                                                                             |                      | 903,480.00                           | 4.13%                      | 940,806.00             | -15.92%                    | 791,050.00             |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                                                                                 |                      |                                      |                            |                        |                            |                        |
|                                                                                                                                                               |                      | (18,456.00)                          |                            | (25,231.00)            |                            | (9,265.00)             |
| <b>D. FUND BALANCE</b>                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                                                                            |                      | 52,952.00                            |                            | 34,496.00              |                            | 9,265.00               |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                   |                      | 34,496.00                            |                            | 9,265.00               |                            | 0.00                   |
| 3. Components of Ending Fund Balance (Form 011)                                                                                                               |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                               | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted                                                                                                                                                 | 9740                 | 34,496.00                            |                            | 9,265.00               |                            |                        |
| c. Committed                                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                 | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments                                                                                                                                          | 9760                 |                                      |                            |                        |                            |                        |
| d. Assigned                                                                                                                                                   | 9780                 |                                      |                            |                        |                            |                        |
| e. Unassigned/Unappropriated                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                         | 9789                 |                                      |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated                                                                                                                                  | 9790                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                                                                              |                      | 34,496.00                            |                            | 9,265.00               |                            | 0.00                   |

| Description                                                                                                                         | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>                                                                                                        |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                                       |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                       | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties                                                                                               | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated Amount                                                                                                 | 9790         |                                      |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                               |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                       | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties                                                                                               | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated                                                                                                        | 9790         |                                      |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)                                                                                |              |                                      |                            |                        |                            |                        |

**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Current year certificated and classified salary includes extended school year cost.

| Description                                                                                                                                                   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) |                      |                                      |                            |                        |                            |                        |
|                                                                                                                                                               |                      | 371.89                               | -1.23%                     | 367.32                 | 0.77%                      | 370.15                 |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)                                                   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                                                                                |                      |                                      |                            |                        |                            |                        |
| 1. LCFE/Revenue Limit Sources                                                                                                                                 | 8010-8099            | 806,529.00                           | 0.42%                      | 809,946.00             | 1.92%                      | 825,484.00             |
| 2. Federal Revenues                                                                                                                                           | 8100-8299            | 153,449.00                           | -0.46%                     | 152,739.00             | -0.04%                     | 152,676.00             |
| 3. Other State Revenues                                                                                                                                       | 8300-8599            | 771,054.00                           | -22.06%                    | 600,930.00             | -12.59%                    | 525,282.00             |
| 4. Other Local Revenues                                                                                                                                       | 8600-8799            | 181,519.00                           | -0.02%                     | 181,490.00             | 1.86%                      | 184,858.00             |
| 5. Other Financing Sources                                                                                                                                    |                      |                                      |                            |                        |                            |                        |
| a. Transfers In                                                                                                                                               | 8900-8929            | 47,709.00                            | -72.00%                    | 13,360.00              | 0.00%                      | 13,360.00              |
| b. Other Sources                                                                                                                                              | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                                                                              | 8980-8999            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)                                                                                                                              |                      | 1,960,260.00                         | -10.29%                    | 1,758,465.00           | -3.23%                     | 1,701,660.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                                                                               |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                                                                      |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 384,659.00             |                            | 385,040.00             |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 5,170.00               |                            | 4,000.00               |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | (4,789.00)             |                            | (19,519.00)            |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                                                                       | 1000-1999            | 384,659.00                           | 0.10%                      | 385,040.00             | -4.03%                     | 369,521.00             |
| 2. Classified Salaries                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries                                                                                                                                              |                      |                                      |                            | 360,045.00             |                            | 359,408.00             |
| b. Step & Column Adjustment                                                                                                                                   |                      |                                      |                            | 3,257.00               |                            | 0.00                   |
| c. Cost-of-Living Adjustment                                                                                                                                  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                                                                          |                      |                                      |                            | (3,894.00)             |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                                                                         | 2000-2999            | 360,045.00                           | -0.18%                     | 359,408.00             | 0.00%                      | 359,408.00             |
| 3. Employee Benefits                                                                                                                                          | 3000-3999            | 307,375.00                           | 13.46%                     | 348,757.00             | 8.16%                      | 377,219.00             |
| 4. Books and Supplies                                                                                                                                         | 4000-4999            | 41,030.00                            | -1.57%                     | 40,385.00              | -15.81%                    | 33,999.00              |
| 5. Services and Other Operating Expenditures                                                                                                                  | 5000-5999            | 566,063.00                           | -15.30%                    | 479,442.00             | -1.85%                     | 470,567.00             |
| 6. Capital Outlay                                                                                                                                             | 6000-6999            | 43,132.00                            | 201.47%                    | 130,032.00             | -76.90%                    | 30,032.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                                                                        | 7100-7299, 7400-7499 | 33,607.00                            | -24.14%                    | 25,493.00              | -7.76%                     | 23,516.00              |
| 8. Other Outgo - Transfers of Indirect Costs                                                                                                                  | 7300-7399            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 9. Other Financing Uses                                                                                                                                       |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out                                                                                                                                              | 7600-7629            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses                                                                                                                                                 | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments                                                                                                                                         |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)                                                                                                                             |                      | 1,735,911.00                         | 1.88%                      | 1,768,557.00           | -5.90%                     | 1,664,262.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>                                                                                                             |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)                                                                                                                                      |                      | 224,349.00                           |                            | (10,092.00)            |                            | 37,398.00              |
| <b>D. FUND BALANCE</b>                                                                                                                                        |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)                                                                                                            |                      | 2,305,842.00                         |                            | 2,530,191.00           |                            | 2,520,099.00           |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                   |                      | 2,530,191.00                         |                            | 2,520,099.00           |                            | 2,557,497.00           |
| 3. Components of Ending Fund Balance (Form 011)                                                                                                               |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                               | 9710-9719            | 500.00                               |                            | 500.00                 |                            | 500.00                 |
| b. Restricted                                                                                                                                                 | 9740                 | 34,496.00                            |                            | 9,265.00               |                            | 0.00                   |
| c. Committed                                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                 | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                                                                          | 9760                 | 118,735.00                           |                            | 141,162.00             |                            | 149,749.00             |
| d. Assigned                                                                                                                                                   | 9780                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated                                                                                                                                  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                         | 9789                 | 173,591.00                           |                            | 170,461.00             |                            | 169,027.00             |
| 2. Unassigned/Unappropriated                                                                                                                                  | 9790                 | 2,202,869.00                         |                            | 2,198,711.00           |                            | 2,238,221.00           |
| f. Total Components of Ending Fund Balance                                                                                                                    |                      | 2,530,191.00                         |                            | 2,520,099.00           |                            | 2,557,497.00           |
| (Line D3f must agree with line D2)                                                                                                                            |                      |                                      |                            |                        |                            |                        |

| Description                                                                                                                                                                                        | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>                                                                                                                                        |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund                                                                                                                                                                      |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                      | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                              | 9789         | 173,591.00                           |                            | 170,461.00             |                            | 169,027.00             |
| c. Unassigned/Unappropriated                                                                                                                                                                       | 9790         | 2,202,869.00                         |                            | 2,198,711.00           |                            | 2,238,221.00           |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)                                                                                                                              | 979Z         |                                      |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                                                                                                              |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                                                                                                      | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                                                                                                              | 9789         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated                                                                                                                                                                       | 9790         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)                                                                                                                                    |              | 2,376,460.00                         |                            | 2,369,172.00           |                            | 2,407,248.00           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                                                                                                             |              | 136.90%                              |                            | 133.96%                |                            | 144.64%                |
| <b>F. RECOMMENDED RESERVES</b>                                                                                                                                                                     |              |                                      |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions                                                                                                                                                       |              |                                      |                            |                        |                            |                        |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):                                                                                            |              |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?                                                                                      | Yes          |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:                                                                                                                 |              |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):                                                                                                                                                              |              |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                                      |                            |                        |                            |                        |
|                                                                                                                                                                                                    |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)                    |              |                                      |                            |                        |                            |                        |
|                                                                                                                                                                                                    |              | 1,735,911.00                         |                            | 1,768,557.00           |                            | 1,664,262.00           |
| 3. Calculating the Reserves                                                                                                                                                                        |              |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)                                                                                                                                                |              | 1,735,911.00                         |                            | 1,768,557.00           |                            | 1,664,262.00           |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)                                                                                                                       |              | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)                                                                                                                            |              | 1,735,911.00                         |                            | 1,768,557.00           |                            | 1,664,262.00           |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)                                                                                                    |              | 5%                                   |                            | 5%                     |                            | 5%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)                                                                                                                                              |              | 86,795.55                            |                            | 88,427.85              |                            | 83,213.10              |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)                                                                                                         |              | 65,000.00                            |                            | 65,000.00              |                            | 65,000.00              |
| g. Reserve Standard (Greater of Line F3e or F3f)                                                                                                                                                   |              | 86,795.55                            |                            | 88,427.85              |                            | 83,213.10              |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                                                   |              | YES                                  |                            | YES                    |                            | YES                    |

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 871,975.00          | 805,862.00                          | 440,548.94          | 806,529.00                | 667.00                     | 0.1%             |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 458.00              | 87,784.00                           | 86,876.00           | 87,784.00                 | 0.00                       | 0.0%             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 172,947.00          | 172,947.00                          | 60,522.10           | 174,347.00                | 1,400.00                   | 0.8%             |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 1,045,380.00        | 1,066,593.00                        | 587,947.04          | 1,088,660.00              |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 47,962.00           | 74,079.00                           | 38,769.60           | 73,079.00                 | 1,000.00                   | 1.3%             |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 249,049.00          | 240,292.00                          | 143,359.86          | 253,640.00                | (13,348.00)                | -5.6%            |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 165,345.00          | 172,286.00                          | 94,376.95           | 160,373.00                | 11,913.00                  | 6.9%             |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 13,611.00           | 13,711.00                           | 5,110.99            | 13,711.00                 | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 300,902.00          | 376,944.00                          | 123,855.73          | 333,444.00                | 43,500.00                  | 11.5%            |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 42,224.00           | 38,111.00                           | 0.00                | 33,607.00                 | 4,504.00                   | 11.8%            |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | (23,325.00)         | (23,325.00)                         | 0.00                | (35,423.00)               | 12,098.00                  | -51.9%           |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 795,768.00          | 892,098.00                          | 405,473.13          | 832,431.00                |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 249,612.00          | 174,495.00                          | 182,473.91          | 236,229.00                |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 47,709.00           | 47,709.00                           | 0.00                | 47,709.00                 | 0.00                       | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Other Sources/Uses                                                                                         |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources                                                                                                    |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses                                                                                                       |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions                                                                                              |                | 8980-8999              | (49,516.00)         | (52,663.00)                         | 0.00                | (41,133.00)               | 11,530.00                  | -21.9%           |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | (1,807.00)          | (4,954.00)                          | 0.00                | 6,576.00                  |                            |                  |

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 247,805.00          | 169,541.00                          | 182,473.91          | 242,805.00                |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9791         | 2,200,517.00        | 2,252,890.00                        |                     | 2,252,890.00              | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                |              | 2,200,517.00        | 2,252,890.00                        |                     | 2,252,890.00              |                            |                  |
| d) Other Restatements                                      |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                |              | 2,200,517.00        | 2,252,890.00                        |                     | 2,252,890.00              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                |              | 2,448,322.00        | 2,422,431.00                        |                     | 2,495,695.00              |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                             |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9711         | 500.00              | 500.00                              |                     | 500.00                    |                            |                  |
| Stores                                                     |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Expenditures                                       |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others                                                 |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted                                              |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| c) Committed                                               |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments                                          |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9760         | 118,735.00          | 118,735.00                          |                     | 118,735.00                |                            |                  |
| d) Assigned                                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments                                          |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9789         | 160,673.00          | 165,747.00                          |                     | 173,591.00                |                            |                  |
| Unassigned/Unappropriated Amount                           |                |              |                     |                                     |                     |                           |                            |                  |
|                                                            |                | 9790         | 2,168,414.00        | 2,137,449.00                        |                     | 2,202,869.00              |                            |                  |

| Description                                                  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                      |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                     |                | 8011         | 707,347.00          | 626,085.00                          | 344,548.00          | 615,782.00                | (10,303.00)                | -1.6%            |
| Education Protection Account State Aid - Current Year        |                | 8012         | 106,772.00          | 121,921.00                          | 60,961.00           | 126,147.00                | 4,226.00                   | 3.5%             |
| State Aid - Prior Years                                      |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                       |                | 8021         | 57,856.00           | 57,856.00                           | 0.00                | 64,600.00                 | 6,744.00                   | 11.7%            |
| Timber Yield Tax                                             |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                              |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                           |                | 8041         | 0.00                | 0.00                                | 32,423.57           | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                         |                | 8042         | 0.00                | 0.00                                | 2,616.37            | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes                                           |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                           |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)                   |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)              |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Taxes                 |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Receipt from Co. Board of Sup.                               |                | 8070         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                               |                |              |                     |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                        |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                          |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Less: Non-LCFF (50%) Adjustment                              |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Subtotal, LCFF Sources</b>                                |                |              | <b>871,975.00</b>   | <b>805,862.00</b>                   | <b>440,548.94</b>   | <b>806,529.00</b>         | <b>667.00</b>              | <b>0.1%</b>      |
| <b>LCFF Transfers</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF Transfers - Current Year                   | 0000           | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other LCFF Transfers - Current Year                      | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes       |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Property Taxes Transfers                                     |                | 8097         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| LCFF/Revenue Limit Transfers - Prior Years                   |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF SOURCES</b>                                   |                |              | <b>871,975.00</b>   | <b>805,862.00</b>                   | <b>440,548.94</b>   | <b>806,529.00</b>         | <b>667.00</b>              | <b>0.1%</b>      |
| <b>FEDERAL REVENUE</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                                   |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                                |                | 8181         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Special Education Discretionary Grants                       |                | 8182         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Child Nutrition Programs                                     |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Flood Control Funds                                          |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Wildlife Reserve Funds                                       |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| FEMA                                                         |                | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                           |                | 8285         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources                   |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010           | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title I, Part D, Local Delinquent Program              | 3025           | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title II, Part A, Teacher Quality                      | 4035           | 8290         |                     |                                     |                     |                           |                            |                  |



| Description                                                         | Resource Codes                              | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------|---------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program                      | 4201                                        | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                        | 8290         |                     |                                     |                     |                           |                            |                  |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                        | 8290         |                     |                                     |                     |                           |                            |                  |
| Other No Child Left Behind                                          | 3011-3020, 3026-3199, 4036-4126, 4204, 5510 | 8290         |                     |                                     |                     |                           |                            |                  |
| Vocational and Applied Technology Education                         | 3500-3699                                   | 8290         |                     |                                     |                     |                           |                            |                  |
| Safe and Drug Free Schools                                          | 3700-3799                                   | 8290         |                     |                                     |                     |                           |                            |                  |
| All Other Federal Revenue                                           | All Other                                   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                             |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>                                          |                                             |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                                          |                                             |              |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement                                                   |                                             |              |                     |                                     |                     |                           |                            |                  |
| Prior Years                                                         | 6360                                        | 8319         |                     |                                     |                     |                           |                            |                  |
| Special Education Master Plan                                       |                                             |              |                     |                                     |                     |                           |                            |                  |
| Current Year                                                        | 6500                                        | 8311         |                     |                                     |                     |                           |                            |                  |
| Prior Years                                                         | 6500                                        | 8319         |                     |                                     |                     |                           |                            |                  |
| All Other State Apportionments - Current Year                       | All Other                                   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years                        | All Other                                   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs                                            |                                             | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Mandated Costs Reimbursements                                       |                                             | 8550         | 458.00              | 87,784.00                           | 86,077.00           | 87,784.00                 | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials                  |                                             | 8560         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                              |                                             |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                                           |                                             |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                              |                                             | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/in-Lieu Taxes                                     |                                             | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues from State Sources                            |                                             | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                        | 8590         |                     |                                     |                     |                           |                            |                  |
| After School Education and Safety (ASES)                            | 6010                                        | 8590         |                     |                                     |                     |                           |                            |                  |
| Charter School Facility Grant                                       | 6030                                        | 8590         |                     |                                     |                     |                           |                            |                  |
| Drug/Alcohol/Tobacco Funds                                          | 6650, 6680, 6690                            | 8590         |                     |                                     |                     |                           |                            |                  |
| California Clean Energy Jobs Act                                    | 6230                                        | 8590         |                     |                                     |                     |                           |                            |                  |
| Specialized Secondary                                               | 7370                                        | 8590         |                     |                                     |                     |                           |                            |                  |
| American Indian Early Childhood Education                           | 7210                                        | 8590         |                     |                                     |                     |                           |                            |                  |
| Quality Education Investment Act                                    | 7400                                        | 8590         |                     |                                     |                     |                           |                            |                  |
| Common Core State Standards Implementation                          | 7405                                        | 8590         |                     |                                     |                     |                           |                            |                  |
| All Other State Revenue                                             | All Other                                   | 8590         | 0.00                | 0.00                                | 799.00              | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                                   |                                             |              | <b>458.00</b>       | <b>87,784.00</b>                    | <b>86,876.00</b>    | <b>87,784.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |

| Description                                              | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| County and District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll                                             |                | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Unsecured Roll                                           |                | 8616         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Prior Years' Taxes                                       |                | 8617         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Supplemental Taxes                                       |                | 8618         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Ad Valorem Taxes                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Parcel Taxes                                             |                | 8621         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other                                                    |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                     |                                     |                     |                           |                            |                  |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes    |                |              |                     |                                     |                     |                           |                            |                  |
|                                                          |                | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Sales                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales                                          |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest                                                 |                | 8660         | 6,000.00            | 6,000.00                            | 3,868.66            | 7,400.00                  | 1,400.00                   | 23.3%            |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                    |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 166,947.00          | 166,947.00                          | 55,999.83           | 166,947.00                | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                | 0.00                                | 653.61              | 0.00                      | 0.00                       | 0.0%             |
| Tuition                                                  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                     |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         |                     |                                     |                     |                           |                            |                  |
| From County Offices                                      | 6500           | 8792         |                     |                                     |                     |                           |                            |                  |
| From JPAs                                                | 6500           | 8793         |                     |                                     |                     |                           |                            |                  |
| ROC/P Transfers                                          |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         |                     |                                     |                     |                           |                            |                  |
| From County Offices                                      | 6360           | 8792         |                     |                                     |                     |                           |                            |                  |
| From JPAs                                                | 6360           | 8793         |                     |                                     |                     |                           |                            |                  |
| Other Transfers of Apportionments                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | All Other      | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>172,947.00</b>   | <b>172,947.00</b>                   | <b>60,522.10</b>    | <b>174,347.00</b>         | <b>1,400.00</b>            | <b>0.8%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>1,045,380.00</b> | <b>1,066,593.00</b>                 | <b>567,947.04</b>   | <b>1,068,660.00</b>       | <b>2,067.00</b>            | <b>0.2%</b>      |

| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Certificated Teachers' Salaries                             |                | 1100         | 25,341.00           | 52,116.00                           | 25,958.00           | 51,116.00                 | 1,000.00                   | 1.9%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 22,621.00           | 21,963.00                           | 12,811.60           | 21,963.00                 | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>47,962.00</b>    | <b>74,079.00</b>                    | <b>38,769.60</b>    | <b>73,079.00</b>          | <b>1,000.00</b>            | <b>1.3%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 11,874.00           | 3,174.00                            | 6,131.51            | 11,487.00                 | (8,313.00)                 | -261.9%          |
| Classified Support Salaries                                 |                | 2200         | 5,444.00            | 4,944.00                            | 2,884.00            | 4,944.00                  | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 101,353.00          | 101,365.00                          | 58,913.40           | 101,200.00                | 165.00                     | 0.2%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 130,378.00          | 130,809.00                          | 75,430.95           | 136,009.00                | (5,200.00)                 | -4.0%            |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>249,049.00</b>   | <b>240,292.00</b>                   | <b>143,359.86</b>   | <b>253,640.00</b>         | <b>(13,348.00)</b>         | <b>-5.6%</b>     |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 5,927.00            | 10,609.00                           | 4,388.97            | 8,319.00                  | 2,290.00                   | 21.6%            |
| PERS                                                        |                | 3201-3202    | 46,072.00           | 43,241.00                           | 25,686.04           | 43,452.00                 | (211.00)                   | -0.5%            |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 19,108.00           | 18,674.00                           | 11,151.33           | 19,087.00                 | (413.00)                   | -2.2%            |
| Health and Welfare Benefits                                 |                | 3401-3402    | 84,000.00           | 88,063.00                           | 46,259.95           | 77,487.00                 | 10,576.00                  | 12.0%            |
| Unemployment Insurance                                      |                | 3501-3502    | 210.00              | 155.00                              | 91.02               | 159.00                    | (4.00)                     | -2.6%            |
| Workers' Compensation                                       |                | 3601-3602    | 10,028.00           | 11,544.00                           | 6,799.64            | 11,869.00                 | (325.00)                   | -2.8%            |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>165,345.00</b>   | <b>172,286.00</b>                   | <b>94,376.95</b>    | <b>160,373.00</b>         | <b>11,913.00</b>           | <b>6.9%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 8,750.00            | 8,850.00                            | 4,351.65            | 8,850.00                  | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 4,861.00            | 4,861.00                            | 759.34              | 4,861.00                  | 0.00                       | 0.0%             |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>13,611.00</b>    | <b>13,711.00</b>                    | <b>5,110.99</b>     | <b>13,711.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 14,500.00           | 20,000.00                           | 4,227.94            | 25,500.00                 | (5,500.00)                 | -27.5%           |
| Dues and Memberships                                        |                | 5300         | 17,270.00           | 17,770.00                           | 9,622.00            | 17,770.00                 | 0.00                       | 0.0%             |
| Insurance                                                   |                | 5400-5450    | 1,000.00            | 1,000.00                            | 0.00                | 1,000.00                  | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 4,000.00            | 4,000.00                            | 1,077.56            | 4,000.00                  | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 2,500.00            | 2,500.00                            | 383.45              | 2,500.00                  | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 260,032.00          | 330,074.00                          | 108,138.04          | 281,074.00                | 49,000.00                  | 14.8%            |
| Communications                                              |                | 5900         | 1,600.00            | 1,600.00                            | 406.74              | 1,600.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>300,902.00</b>   | <b>376,944.00</b>                   | <b>123,855.73</b>   | <b>333,444.00</b>         | <b>43,500.00</b>           | <b>11.5%</b>     |

| Description                                                                             | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-----------------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Land                                                                                    |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements                                                                       |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings                                                 |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment                                                                               |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment Replacement                                                                   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                            |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools                                                                   |                | 7130         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 42,224.00           | 38,111.00                           | 0.00                | 33,607.00                 | 4,504.00                   | 11.8%            |
| Payments to County Offices                                                              |                | 7142         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to JPAs                                                                        |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues                                                      |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                         |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments                                     |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                         | 6500           | 7221         |                     |                                     |                     |                           |                            |                  |
| To County Offices                                                                       | 6500           | 7222         |                     |                                     |                     |                           |                            |                  |
| To JPAs                                                                                 | 6500           | 7223         |                     |                                     |                     |                           |                            |                  |
| ROC/P Transfers of Apportionments                                                       |                |              |                     |                                     |                     |                           |                            |                  |
| To Districts or Charter Schools                                                         | 6360           | 7221         |                     |                                     |                     |                           |                            |                  |
| To County Offices                                                                       | 6360           | 7222         |                     |                                     |                     |                           |                            |                  |
| To JPAs                                                                                 | 6360           | 7223         |                     |                                     |                     |                           |                            |                  |
| Other Transfers of Apportionments                                                       | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers                                                                     |                | 7281-7283    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others                                                   |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service                                                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest                                                                 |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal                                                          |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>42,224.00</b>    | <b>38,111.00</b>                    | <b>0.00</b>         | <b>33,607.00</b>          | <b>4,504.00</b>            | <b>11.8%</b>     |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs                                                             |                | 7310         | (23,325.00)         | (23,325.00)                         | 0.00                | (35,423.00)               | 12,098.00                  | -51.9%           |
| Transfers of Indirect Costs - Interfund                                                 |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>(23,325.00)</b>  | <b>(23,325.00)</b>                  | <b>0.00</b>         | <b>(35,423.00)</b>        | <b>12,098.00</b>           | <b>-51.9%</b>    |
| <b>TOTAL, EXPENDITURES</b>                                                              |                |              | <b>795,768.00</b>   | <b>892,098.00</b>                   | <b>405,473.13</b>   | <b>832,431.00</b>         | <b>59,667.00</b>           | <b>6.7%</b>      |

| Description                                                              | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                               |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                            |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                               |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                                  |                | 8919         | 47,709.00           | 47,709.00                           | 0.00                | 47,709.00                 | 0.00                       | 0.0%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                                 |                |              | <b>47,709.00</b>    | <b>47,709.00</b>                    | <b>0.00</b>         | <b>47,709.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>                                           |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                               |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund                                                 |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund         |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund                                                       |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                                 |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>                                                |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                           |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments                                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Emergency Apportionments                                                 |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Proceeds</b>                                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                  |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Other Sources</b>                                                     |                |              |                     |                                     |                     |                           |                            |                  |
| County School Bldg Aid                                                   |                | 8961         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                       |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Long-Term Debt Proceeds</b>                                           |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                           |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases                                             |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                        |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                              |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(c) TOTAL, SOURCES</b>                                                |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>                                                              |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                       |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses                                                 |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(d) TOTAL, USES</b>                                                   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>                                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                                 |                | 8980         | (49,516.00)         | (52,663.00)                         | 0.00                | (41,133.00)               | 11,530.00                  | -21.9%           |
| Contributions from Restricted Revenues                                   |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                          |                |              | <b>(49,516.00)</b>  | <b>(52,663.00)</b>                  | <b>0.00</b>         | <b>(41,133.00)</b>        | <b>11,530.00</b>           | <b>-21.9%</b>    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br><b>(a - b + c - d + e)</b> |                |              | <b>(1,807.00)</b>   | <b>(4,954.00)</b>                   | <b>0.00</b>         | <b>6,576.00</b>           | <b>11,530.00</b>           | <b>-232.7%</b>   |

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 154,051.00          | 154,402.00                          | 0.00                | 153,449.00                | (953.00)                   | -0.6%            |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 606,168.00          | 607,027.00                          | 353,814.00          | 683,270.00                | 76,243.00                  | 12.6%            |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 3,598.00            | 2,262.00                            | 2,365.31            | 7,172.00                  | 4,910.00                   | 217.1%           |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 763,817.00          | 763,691.00                          | 356,179.31          | 843,891.00                |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 287,295.00          | 295,097.00                          | 152,248.99          | 311,580.00                | (16,483.00)                | -5.6%            |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 84,069.00           | 87,651.00                           | 37,925.32           | 106,405.00                | (18,754.00)                | -21.4%           |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 139,845.00          | 169,693.00                          | 71,119.67           | 147,002.00                | 22,691.00                  | 13.4%            |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 15,954.00           | 16,664.00                           | 7,950.50            | 27,319.00                 | (10,655.00)                | -63.9%           |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 217,350.00          | 217,796.00                          | 52,051.68           | 232,619.00                | (14,823.00)                | -6.8%            |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 43,132.00           | 43,132.00                           | 0.00                | 43,132.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | 23,325.00           | 23,325.00                           | 0.00                | 35,423.00                 | (12,098.00)                | -51.9%           |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 810,970.00          | 853,358.00                          | 321,296.16          | 903,480.00                |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (47,153.00)         | (89,667.00)                         | 34,883.15           | (59,589.00)               |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Other Sources/Uses                                                                                         |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources                                                                                                    |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses                                                                                                       |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions                                                                                              |                | 8980-8999              | 49,516.00           | 52,663.00                           | 0.00                | 41,133.00                 | (11,530.00)                | -21.9%           |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | 49,516.00           | 52,663.00                           | 0.00                | 41,133.00                 |                            |                  |

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 2,363.00            | (37,004.00)                         | 34,883.15           | (18,456.00)               |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 21,067.00           | 52,952.00                           |                     | 52,952.00                 | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 21,067.00           | 52,952.00                           |                     | 52,952.00                 |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 21,067.00           | 52,952.00                           |                     | 52,952.00                 |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 23,430.00           | 15,948.00                           |                     | 34,496.00                 |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                             |                | 9711         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Stores                                                     |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others                                                 |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted                                              |                | 9740         | 23,430.00           | 35,899.00                           |                     | 34,496.00                 |                            |                  |
| c) Committed                                               |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments                                          |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| d) Assigned                                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments                                          |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | (19,951.00)                         |                     | 0.00                      |                            |                  |

| Description                                                  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment State Aid - Current Year             |                | 8011         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Education Protection Account State Aid - Current Year        |                | 8012         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| State Aid - Prior Years                                      |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Tax Relief Subventions Homeowners' Exemptions                |                | 8021         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Timber Yield Tax                                             |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other Subventions/In-Lieu Taxes                              |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| County & District Taxes Secured Roll Taxes                   |                | 8041         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Unsecured Roll Taxes                                         |                | 8042         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Prior Years' Taxes                                           |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Supplemental Taxes                                           |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Education Revenue Augmentation Fund (ERAF)                   |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Community Redevelopment Funds (SB 617/699/1992)              |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Penalties and Interest from Delinquent Taxes                 |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Receipt from Co. Board of Sup.                               |                | 8070         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses         |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Other In-Lieu Taxes                                          |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Less: Non-LCFF (50%) Adjustment                              |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| <b>Subtotal, LCFF Sources</b>                                |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               |                            |                  |
| <b>LCFF Transfers</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF Transfers - Current Year                   | 0000           | 8091         |                     |                                     |                     |                           |                            |                  |
| All Other LCFF Transfers - Current Year                      | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools In Lieu of Property Taxes       |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Property Taxes Transfers                                     |                | 8097         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| LCFF/Revenue Limit Transfers - Prior Years                   |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF SOURCES</b>                                   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>FEDERAL REVENUE</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                                   |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                                |                | 8181         | 93,070.00           | 93,070.00                           | 0.00                | 93,841.00                 | 771.00                     | 0.8%             |
| Special Education Discretionary Grants                       |                | 8182         | 34,193.00           | 34,193.00                           | 0.00                | 32,469.00                 | (1,724.00)                 | -5.0%            |
| Child Nutrition Programs                                     |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Flood Control Funds                                          |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Wildlife Reserve Funds                                       |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| FEMA                                                         |                | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                           |                | 8285         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources                   |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title I, Part D, Local Delinquent Program              | 3025           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title II, Part A, Teacher Quality                      | 4035           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |



| Description                                                         | Resource Codes                              | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------|---------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program                      | 4201                                        | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                        | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                        | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|                                                                     | 3011-3020, 3026-3199, 4036-4126, 4204, 5510 |              |                     |                                     |                     |                           |                            |                  |
| Other No Child Left Behind                                          |                                             | 8290         | 6,788.00            | 6,788.00                            | 0.00                | 6,788.00                  | 0.00                       | 0.0%             |
| Vocational and Applied Technology Education                         | 3500-3699                                   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Safe and Drug Free Schools                                          | 3700-3799                                   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue                                           | All Other                                   | 8290         | 20,000.00           | 20,351.00                           | 0.00                | 20,351.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                             |              | <b>154,051.00</b>   | <b>154,402.00</b>                   | <b>0.00</b>         | <b>153,449.00</b>         | <b>(953.00)</b>            | <b>-0.6%</b>     |
| <b>OTHER STATE REVENUE</b>                                          |                                             |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                                          |                                             |              |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement                                                   |                                             |              |                     |                                     |                     |                           |                            |                  |
| Prior Years                                                         | 6360                                        | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan                                       |                                             |              |                     |                                     |                     |                           |                            |                  |
| Current Year                                                        | 6500                                        | 8311         | 422,636.00          | 422,762.00                          | 232,658.00          | 422,762.00                | 0.00                       | 0.0%             |
| Prior Years                                                         | 6500                                        | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year                       | All Other                                   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years                        | All Other                                   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs                                            |                                             | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                                       |                                             | 8550         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materi                     |                                             | 8560         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                              |                                             |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                                           |                                             |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                              |                                             | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                                     |                                             | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources                            |                                             | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)                            | 6010                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Charter School Facility Grant                                       | 6030                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds                                          | 6650, 6680, 6690                            | 8590         | 112,500.00          | 112,500.00                          | 103,768.00          | 112,500.00                | 0.00                       | 0.0%             |
| California Clean Energy Jobs Act                                    | 6230                                        | 8590         | 30,032.00           | 30,032.00                           | 0.00                | 30,032.00                 | 0.00                       | 0.0%             |
| Specialized Secondary                                               | 7370                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| American Indian Early Childhood Education                           | 7210                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                                    | 7400                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Common Core State Standards Implementation                          | 7405                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue                                             | All Other                                   | 8590         | 41,000.00           | 41,733.00                           | 17,388.00           | 117,976.00                | 76,243.00                  | 182.7%           |
| <b>TOTAL, OTHER STATE REVENUE</b>                                   |                                             |              | <b>606,168.00</b>   | <b>607,027.00</b>                   | <b>353,814.00</b>   | <b>683,270.00</b>         | <b>76,243.00</b>           | <b>12.6%</b>     |

| Description                                              | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                  |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| County and District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll                                             |                | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll                                           |                | 8616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes                                       |                | 8617         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                       |                | 8618         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Ad Valorem Taxes                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Parcel Taxes                                             |                | 8621         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other                                                    |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds                            |                |              |                     |                                     |                     |                           |                            |                  |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF Taxes    |                | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales                                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales                                          |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest                                                 |                | 8660         | 0.00                | 0.00                                | 0.00                | 410.00                    | 410.00                     | New              |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Adult Education Fees                                     |                | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Non-Resident Students                                    |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                     |                | 8677         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustm                  |                | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                  |                | 8699         | 3,598.00            | 2,262.00                            | 2,365.31            | 6,762.00                  | 4,500.00                   | 198.9%           |
| Tuition                                                  |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                              |                |              |                     |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6500           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers                                          |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | 6360           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | 6360           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                        |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                      | All Other      | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                | All Other      | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>3,598.00</b>     | <b>2,262.00</b>                     | <b>2,365.31</b>     | <b>7,172.00</b>           | <b>4,910.00</b>            | <b>217.1%</b>    |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>763,817.00</b>   | <b>763,691.00</b>                   | <b>356,179.31</b>   | <b>843,891.00</b>         | <b>80,200.00</b>           | <b>10.5%</b>     |

| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 166,957.00          | 173,836.00                          | 90,073.49           | 188,353.00                | (14,517.00)                | -8.4%            |
| Certificated Pupil Support Salaries                         |                | 1200         | 65,054.00           | 66,255.00                           | 30,088.55           | 60,900.00                 | 5,355.00                   | 8.1%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 55,284.00           | 55,006.00                           | 32,086.95           | 62,327.00                 | (7,321.00)                 | -13.3%           |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>287,295.00</b>   | <b>295,097.00</b>                   | <b>152,248.99</b>   | <b>311,580.00</b>         | <b>(16,483.00)</b>         | <b>-5.6%</b>     |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 68,568.00           | 71,982.00                           | 33,674.92           | 74,734.00                 | (2,752.00)                 | -3.8%            |
| Classified Support Salaries                                 |                | 2200         | 5,586.00            | 5,754.00                            | 3,283.40            | 18,033.00                 | (12,279.00)                | -213.4%          |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 9,915.00            | 9,915.00                            | 967.00              | 13,638.00                 | (3,723.00)                 | -37.5%           |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>84,069.00</b>    | <b>87,651.00</b>                    | <b>37,925.32</b>    | <b>106,405.00</b>         | <b>(18,754.00)</b>         | <b>-21.4%</b>    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 30,708.00           | 61,580.00                           | 16,243.85           | 33,766.00                 | 27,814.00                  | 45.2%            |
| PERS                                                        |                | 3201-3202    | 8,691.00            | 8,524.00                            | 4,354.06            | 10,167.00                 | (1,643.00)                 | -19.3%           |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 9,774.00            | 10,452.00                           | 4,821.87            | 11,999.00                 | (1,547.00)                 | -14.8%           |
| Health and Welfare Benefits                                 |                | 3401-3402    | 78,527.00           | 75,117.00                           | 38,712.69           | 75,559.00                 | (442.00)                   | -0.6%            |
| Unemployment Insurance                                      |                | 3501-3502    | 258.00              | 194.00                              | 94.63               | 215.00                    | (21.00)                    | -10.8%           |
| Workers' Compensation                                       |                | 3601-3602    | 11,887.00           | 13,826.00                           | 6,892.57            | 15,296.00                 | (1,470.00)                 | -10.6%           |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>139,845.00</b>   | <b>169,693.00</b>                   | <b>71,119.67</b>    | <b>147,002.00</b>         | <b>22,691.00</b>           | <b>13.4%</b>     |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 0.00                                | 0.00                | 410.00                    | (410.00)                   | New              |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 444.00                    | (444.00)                   | New              |
| Materials and Supplies                                      |                | 4300         | 12,356.00           | 14,402.00                           | 7,950.50            | 19,503.00                 | (5,101.00)                 | -35.4%           |
| Noncapitalized Equipment                                    |                | 4400         | 3,598.00            | 2,262.00                            | 0.00                | 6,962.00                  | (4,700.00)                 | -207.8%          |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>15,954.00</b>    | <b>16,664.00</b>                    | <b>7,950.50</b>     | <b>27,319.00</b>          | <b>(10,655.00)</b>         | <b>-63.9%</b>    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 39,626.00           | 39,626.00                           | 0.00                | 42,000.00                 | (2,374.00)                 | -6.0%            |
| Travel and Conferences                                      |                | 5200         | 10,354.00           | 11,087.00                           | 1,432.87            | 13,389.00                 | (2,302.00)                 | -20.8%           |
| Dues and Memberships                                        |                | 5300         | 600.00              | 600.00                              | 815.00              | 600.00                    | 0.00                       | 0.0%             |
| Insurance                                                   |                | 5400-5450    | 8,300.00            | 8,300.00                            | 7,961.00            | 8,300.00                  | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 5,200.00            | 5,200.00                            | 1,251.11            | 5,200.00                  | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 100.00              | 100.00                              | 65.86               | 100.00                    | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 153,170.00          | 152,883.00                          | 40,259.59           | 163,030.00                | (10,147.00)                | -6.6%            |
| Communications                                              |                | 5900         | 0.00                | 0.00                                | 266.25              | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>217,350.00</b>   | <b>217,796.00</b>                   | <b>52,051.88</b>    | <b>232,619.00</b>         | <b>(14,823.00)</b>         | <b>-6.8%</b>     |

| Description                                                                             | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-----------------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Land                                                                                    |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements                                                                       |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings                                                 |                | 6200         | 30,032.00           | 30,032.00                           | 0.00                | 30,032.00                 | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment                                                                               |                | 6400         | 13,100.00           | 13,100.00                           | 0.00                | 13,100.00                 | 0.00                       | 0.0%             |
| Equipment Replacement                                                                   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                            |                |              | <b>43,132.00</b>    | <b>43,132.00</b>                    | <b>0.00</b>         | <b>43,132.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools                                                                   |                | 7130         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to County Offices                                                              |                | 7142         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to JPAs                                                                        |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       | 6500           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 | 6500           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       | 6360           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 | 6360           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                                       | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers                                                                     |                | 7281-7283    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others                                                   |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service                                                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest                                                                 |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal                                                          |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs                                                             |                | 7310         | 23,325.00           | 23,325.00                           | 0.00                | 35,423.00                 | (12,098.00)                | -51.9%           |
| Transfers of Indirect Costs - Interfund                                                 |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>23,325.00</b>    | <b>23,325.00</b>                    | <b>0.00</b>         | <b>35,423.00</b>          | <b>(12,098.00)</b>         | <b>-51.9%</b>    |
| <b>TOTAL, EXPENDITURES</b>                                                              |                |              | <b>810,970.00</b>   | <b>853,358.00</b>                   | <b>321,296.16</b>   | <b>903,480.00</b>         | <b>(50,122.00)</b>         | <b>-5.9%</b>     |

| Description                                                        | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                         |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                         |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                           |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                         |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund                                           |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund   |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund                                                 |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                          |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                     |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                   |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds                                                           |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings            |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources                                                      |                |              |                     |                                     |                     |                           |                            |                  |
| County School Bldg Aid                                             |                | 8961         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                 |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                     |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases                                       |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                  |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                        |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(c) TOTAL, SOURCES</b>                                          |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>                                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                 |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses                                           |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(d) TOTAL, USES</b>                                             |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>                                               |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                           |                | 8980         | 49,516.00           | 52,663.00                           | 0.00                | 41,133.00                 | (11,530.00)                | -21.9%           |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                    |                |              | <b>49,516.00</b>    | <b>52,663.00</b>                    | <b>0.00</b>         | <b>41,133.00</b>          | <b>(11,530.00)</b>         | <b>-21.9%</b>    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | <b>49,516.00</b>    | <b>52,663.00</b>                    | <b>0.00</b>         | <b>41,133.00</b>          | <b>11,530.00</b>           | <b>-21.9%</b>    |

| Description                                                                                                   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>                                                                                            |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099              | 871,975.00          | 805,862.00                          | 440,548.94          | 806,529.00                | 667.00                     | 0.1%             |
| 2) Federal Revenue                                                                                            |                | 8100-8299              | 154,051.00          | 154,402.00                          | 0.00                | 153,449.00                | (953.00)                   | -0.6%            |
| 3) Other State Revenue                                                                                        |                | 8300-8599              | 606,626.00          | 694,811.00                          | 440,690.00          | 771,054.00                | 76,243.00                  | 11.0%            |
| 4) Other Local Revenue                                                                                        |                | 8600-8799              | 176,545.00          | 175,209.00                          | 62,887.41           | 181,519.00                | 6,310.00                   | 3.6%             |
| 5) TOTAL, REVENUES                                                                                            |                |                        | 1,809,197.00        | 1,830,284.00                        | 944,126.35          | 1,912,551.00              |                            |                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999              | 335,257.00          | 369,176.00                          | 191,018.59          | 384,659.00                | (15,483.00)                | -4.2%            |
| 2) Classified Salaries                                                                                        |                | 2000-2999              | 333,118.00          | 327,943.00                          | 181,285.18          | 360,045.00                | (32,102.00)                | -9.8%            |
| 3) Employee Benefits                                                                                          |                | 3000-3999              | 305,190.00          | 341,979.00                          | 165,496.62          | 307,375.00                | 34,604.00                  | 10.1%            |
| 4) Books and Supplies                                                                                         |                | 4000-4999              | 29,565.00           | 30,375.00                           | 13,061.49           | 41,030.00                 | (10,655.00)                | -35.1%           |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999              | 518,252.00          | 594,740.00                          | 175,907.41          | 566,063.00                | 28,677.00                  | 4.8%             |
| 6) Capital Outlay                                                                                             |                | 6000-6999              | 43,132.00           | 43,132.00                           | 0.00                | 43,132.00                 | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299<br>7400-7499 | 42,224.00           | 38,111.00                           | 0.00                | 33,607.00                 | 4,504.00                   | 11.8%            |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                        | 1,606,738.00        | 1,745,456.00                        | 726,769.29          | 1,735,911.00              |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|                                                                                                               |                |                        | 202,459.00          | 84,828.00                           | 217,357.06          | 176,640.00                |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers                                                                                        |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In                                                                                               |                | 8900-8929              | 47,709.00           | 47,709.00                           | 0.00                | 47,709.00                 | 0.00                       | 0.0%             |
| b) Transfers Out                                                                                              |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Other Sources/Uses                                                                                         |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Sources                                                                                                    |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| b) Uses                                                                                                       |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 3) Contributions                                                                                              |                | 8980-8999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                        | 47,709.00           | 47,709.00                           | 0.00                | 47,709.00                 |                            |                  |

| Description                                                | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 250,168.00          | 132,537.00                          | 217,357.06          | 224,349.00                |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 2,221,584.00        | 2,305,842.00                        |                     | 2,305,842.00              | 0.00                       | 0.0%             |
| b) Audit Adjustments                                       |                | 9793         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 2,221,584.00        | 2,305,842.00                        |                     | 2,305,842.00              |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 2,221,584.00        | 2,305,842.00                        |                     | 2,305,842.00              |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 2,471,752.00        | 2,438,379.00                        |                     | 2,530,191.00              |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash                                             |                | 9711         | 500.00              | 500.00                              |                     | 500.00                    |                            |                  |
| Stores                                                     |                | 9712         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Prepaid Expenditures                                       |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others                                                 |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted                                              |                | 9740         | 23,430.00           | 35,899.00                           |                     | 34,496.00                 |                            |                  |
| c) Committed                                               |                |              |                     |                                     |                     |                           |                            |                  |
| Stabilization Arrangements                                 |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| Other Commitments                                          |                | 9760         | 118,735.00          | 118,735.00                          |                     | 118,735.00                |                            |                  |
| d) Assigned                                                |                |              |                     |                                     |                     |                           |                            |                  |
| Other Assignments                                          |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 160,673.00          | 165,747.00                          |                     | 173,591.00                |                            |                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | 2,168,414.00        | 2,117,498.00                        |                     | 2,202,869.00              |                            |                  |

| Description                                                  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                      |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                                     |                | 8011         | 707,347.00          | 626,085.00                          | 344,548.00          | 615,782.00                | (10,303.00)                | -1.6%            |
| Education Protection Account State Aid - Current Year        |                | 8012         | 106,772.00          | 121,921.00                          | 60,961.00           | 126,147.00                | 4,226.00                   | 3.5%             |
| State Aid - Prior Years                                      |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                       |                | 8021         | 57,856.00           | 57,856.00                           | 0.00                | 64,600.00                 | 6,744.00                   | 11.7%            |
| Timber Yield Tax                                             |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                              |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                           |                | 8041         | 0.00                | 0.00                                | 32,423.57           | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                         |                | 8042         | 0.00                | 0.00                                | 2,616.37            | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes                                           |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                           |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)                   |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)              |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Taxes                 |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Receipt from Co. Board of Sup.                               |                | 8070         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Miscellaneous Funds (EC 41604)                               |                |              |                     |                                     |                     |                           |                            |                  |
| Royalties and Bonuses                                        |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other In-Lieu Taxes                                          |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Less: Non-LCFF (50%) Adjustment                              |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>Subtotal, LCFF Sources</b>                                |                |              | <b>871,975.00</b>   | <b>805,862.00</b>                   | <b>440,548.94</b>   | <b>806,529.00</b>         | <b>667.00</b>              | <b>0.1%</b>      |
| <b>LCFF Transfers</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Unrestricted LCFF Transfers - Current Year                   | 0000           | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other LCFF Transfers - Current Year                      | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers to Charter Schools in Lieu of Property Taxes       |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Property Taxes Transfers                                     |                | 8097         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| LCFF/Revenue Limit Transfers - Prior Years                   |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, LCFF SOURCES</b>                                   |                |              | <b>871,975.00</b>   | <b>805,862.00</b>                   | <b>440,548.94</b>   | <b>806,529.00</b>         | <b>667.00</b>              | <b>0.1%</b>      |
| <b>FEDERAL REVENUE</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                                   |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                                |                | 8181         | 93,070.00           | 93,070.00                           | 0.00                | 93,841.00                 | 771.00                     | 0.8%             |
| Special Education Discretionary Grants                       |                | 8182         | 34,193.00           | 34,193.00                           | 0.00                | 32,469.00                 | (1,724.00)                 | -5.0%            |
| Child Nutrition Programs                                     |                | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Flood Control Funds                                          |                | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Wildlife Reserve Funds                                       |                | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| FEMA                                                         |                | 8281         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Contracts Between LEAs                           |                | 8285         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from Federal Sources                   |                | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title I, Part D, Local Delinquent Program              | 3025           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title II, Part A, Teacher Quality                      | 4035           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |



| Description                                                         | Resource Codes                              | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---------------------------------------------------------------------|---------------------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB: Title III, Immigration Education Program                      | 4201                                        | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title III, Limited English Proficient (LEP) Student Program   | 4203                                        | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610                                        | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other No Child Left Behind                                          | 3011-3020, 3026-3199, 4036-4126, 4204, 5510 | 8290         | 6,788.00            | 6,788.00                            | 0.00                | 6,788.00                  | 0.00                       | 0.0%             |
| Vocational and Applied Technology Education                         | 3500-3699                                   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Safe and Drug Free Schools                                          | 3700-3799                                   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Federal Revenue                                           | All Other                                   | 8290         | 20,000.00           | 20,351.00                           | 0.00                | 20,351.00                 | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                                       |                                             |              | <b>154,051.00</b>   | <b>154,402.00</b>                   | <b>0.00</b>         | <b>153,449.00</b>         | <b>(953.00)</b>            | <b>-0.6%</b>     |
| <b>OTHER STATE REVENUE</b>                                          |                                             |              |                     |                                     |                     |                           |                            |                  |
| Other State Apportionments                                          |                                             |              |                     |                                     |                     |                           |                            |                  |
| ROC/P Entitlement                                                   |                                             |              |                     |                                     |                     |                           |                            |                  |
| Prior Years                                                         | 6360                                        | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Master Plan                                       |                                             |              |                     |                                     |                     |                           |                            |                  |
| Current Year                                                        | 6500                                        | 8311         | 422,636.00          | 422,762.00                          | 232,658.00          | 422,762.00                | 0.00                       | 0.0%             |
| Prior Years                                                         | 6500                                        | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Current Year                       | All Other                                   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Apportionments - Prior Years                        | All Other                                   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Child Nutrition Programs                                            |                                             | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Mandated Costs Reimbursements                                       |                                             | 8550         | 458.00              | 87,784.00                           | 86,077.00           | 87,784.00                 | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials                  |                                             | 8560         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tax Relief Subventions                                              |                                             |              |                     |                                     |                     |                           |                            |                  |
| Restricted Levies - Other                                           |                                             |              |                     |                                     |                     |                           |                            |                  |
| Homeowners' Exemptions                                              |                                             | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                                     |                                             | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues from State Sources                            |                                             | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| School Based Coordination Program                                   | 7250                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| After School Education and Safety (ASES)                            | 6010                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Charter School Facility Grant                                       | 6030                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds                                          | 6650, 6680, 6690                            | 8590         | 112,500.00          | 112,500.00                          | 103,768.00          | 112,500.00                | 0.00                       | 0.0%             |
| California Clean Energy Jobs Act                                    | 6230                                        | 8590         | 30,032.00           | 30,032.00                           | 0.00                | 30,032.00                 | 0.00                       | 0.0%             |
| Specialized Secondary                                               | 7370                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| American Indian Early Childhood Education                           | 7210                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Quality Education Investment Act                                    | 7400                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Common Core State Standards Implementation                          | 7405                                        | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue                                             | All Other                                   | 8590         | 41,000.00           | 41,733.00                           | 18,187.00           | 117,976.00                | 76,243.00                  | 182.7%           |
| <b>TOTAL, OTHER STATE REVENUE</b>                                   |                                             |              | <b>606,626.00</b>   | <b>694,811.00</b>                   | <b>440,690.00</b>   | <b>771,054.00</b>         | <b>76,243.00</b>           | <b>11.0%</b>     |

| Description                                                    | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|----------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Other Local Revenue                                            |                |              |                     |                                     |                     |                           |                            |                  |
| County and District Taxes                                      |                |              |                     |                                     |                     |                           |                            |                  |
| Other Restricted Levies                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll                                                   |                | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Unsecured Roll                                                 |                | 8616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Prior Years' Taxes                                             |                | 8617         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Supplemental Taxes                                             |                | 8618         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Ad Valorem Taxes                                           |                |              |                     |                                     |                     |                           |                            |                  |
| Parcel Taxes                                                   |                | 8621         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other                                                          |                | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                |              |                     |                                     |                     |                           |                            |                  |
|                                                                |                | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Penalties and Interest from Delinquent Non-LCFF Taxes          |                |              |                     |                                     |                     |                           |                            |                  |
|                                                                |                | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sales                                                          |                |              |                     |                                     |                     |                           |                            |                  |
| Sale of Equipment/Supplies                                     |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Sale of Publications                                           |                | 8632         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                             |                | 8634         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales                                                |                | 8639         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                             |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interest                                                       |                | 8660         | 6,000.00            | 6,000.00                            | 3,868.66            | 7,810.00                  | 1,810.00                   | 30.2%            |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Fees and Contracts                                             |                |              |                     |                                     |                     |                           |                            |                  |
| Adult Education Fees                                           |                |              |                     |                                     |                     |                           |                            |                  |
|                                                                |                | 8671         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Non-Resident Students                                          |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transportation Fees From Individuals                           |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Interagency Services                                           |                | 8677         | 166,947.00          | 166,947.00                          | 55,999.83           | 166,947.00                | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                      |                | 8681         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts                                   |                | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                     |                | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                       |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                        |                | 8699         | 3,598.00            | 2,262.00                            | 3,018.92            | 6,762.00                  | 4,500.00                   | 198.9%           |
| Tuition                                                        |                | 8710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In                                         |                | 8781-8783    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers Of Apportionments                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Special Education SELPA Transfers                              |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                              | 6500           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                            | 6500           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                      | 6500           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers                                                |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                              | 6360           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                            | 6360           | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                      | 6360           | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                              |                |              |                     |                                     |                     |                           |                            |                  |
| From Districts or Charter Schools                              | All Other      | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From County Offices                                            | All Other      | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| From JPAs                                                      | All Other      | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>176,545.00</b>   | <b>175,209.00</b>                   | <b>62,887.41</b>    | <b>181,519.00</b>         | <b>6,310.00</b>            | <b>3.6%</b>      |
| <b>TOTAL, REVENUES</b>                                         |                |              | <b>1,809,197.00</b> | <b>1,830,284.00</b>                 | <b>944,126.35</b>   | <b>1,912,551.00</b>       | <b>82,267.00</b>           | <b>4.5%</b>      |

| Description                                                 | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 192,298.00          | 225,952.00                          | 116,031.49          | 239,469.00                | (13,517.00)                | -6.0%            |
| Certificated Pupil Support Salaries                         |                | 1200         | 65,054.00           | 66,255.00                           | 30,088.55           | 60,900.00                 | 5,355.00                   | 8.1%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 77,905.00           | 76,969.00                           | 44,898.55           | 84,290.00                 | (7,321.00)                 | -9.5%            |
| Other Certificated Salaries                                 |                | 1900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>335,257.00</b>   | <b>369,176.00</b>                   | <b>191,018.59</b>   | <b>384,659.00</b>         | <b>(15,483.00)</b>         | <b>-4.2%</b>     |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 80,442.00           | 75,156.00                           | 39,806.43           | 86,221.00                 | (11,065.00)                | -14.7%           |
| Classified Support Salaries                                 |                | 2200         | 11,030.00           | 10,698.00                           | 6,167.40            | 22,977.00                 | (12,279.00)                | -114.8%          |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 101,353.00          | 101,365.00                          | 58,913.40           | 101,200.00                | 165.00                     | 0.2%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 130,378.00          | 130,809.00                          | 75,430.95           | 136,009.00                | (5,200.00)                 | -4.0%            |
| Other Classified Salaries                                   |                | 2900         | 9,915.00            | 9,915.00                            | 967.00              | 13,638.00                 | (3,723.00)                 | -37.5%           |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>333,118.00</b>   | <b>327,943.00</b>                   | <b>181,285.18</b>   | <b>360,045.00</b>         | <b>(32,102.00)</b>         | <b>-9.8%</b>     |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS                                                        |                | 3101-3102    | 36,635.00           | 72,189.00                           | 20,632.82           | 42,085.00                 | 30,104.00                  | 41.7%            |
| PERS                                                        |                | 3201-3202    | 54,763.00           | 51,765.00                           | 30,040.10           | 53,619.00                 | (1,854.00)                 | -3.6%            |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 28,882.00           | 29,126.00                           | 15,973.20           | 31,086.00                 | (1,960.00)                 | -6.7%            |
| Health and Welfare Benefits                                 |                | 3401-3402    | 162,527.00          | 163,180.00                          | 84,972.64           | 153,046.00                | 10,134.00                  | 6.2%             |
| Unemployment Insurance                                      |                | 3501-3502    | 468.00              | 349.00                              | 185.65              | 374.00                    | (25.00)                    | -7.2%            |
| Workers' Compensation                                       |                | 3601-3602    | 21,915.00           | 25,370.00                           | 13,692.21           | 27,165.00                 | (1,795.00)                 | -7.1%            |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>305,190.00</b>   | <b>341,979.00</b>                   | <b>165,496.62</b>   | <b>307,375.00</b>         | <b>34,604.00</b>           | <b>10.1%</b>     |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                | 0.00                                | 0.00                | 410.00                    | (410.00)                   | New              |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 444.00                    | (444.00)                   | New              |
| Materials and Supplies                                      |                | 4300         | 21,106.00           | 23,252.00                           | 12,302.15           | 28,353.00                 | (5,101.00)                 | -21.9%           |
| Noncapitalized Equipment                                    |                | 4400         | 8,459.00            | 7,123.00                            | 759.34              | 11,823.00                 | (4,700.00)                 | -66.0%           |
| Food                                                        |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>29,565.00</b>    | <b>30,375.00</b>                    | <b>13,061.49</b>    | <b>41,030.00</b>          | <b>(10,655.00)</b>         | <b>-35.1%</b>    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 39,626.00           | 39,626.00                           | 0.00                | 42,000.00                 | (2,374.00)                 | -6.0%            |
| Travel and Conferences                                      |                | 5200         | 24,854.00           | 31,087.00                           | 5,660.81            | 38,889.00                 | (7,802.00)                 | -25.1%           |
| Dues and Memberships                                        |                | 5300         | 17,870.00           | 18,370.00                           | 10,437.00           | 18,370.00                 | 0.00                       | 0.0%             |
| Insurance                                                   |                | 5400-5450    | 9,300.00            | 9,300.00                            | 7,961.00            | 9,300.00                  | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 9,200.00            | 9,200.00                            | 2,328.67            | 9,200.00                  | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 2,600.00            | 2,600.00                            | 449.31              | 2,600.00                  | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 413,202.00          | 482,957.00                          | 148,397.63          | 444,104.00                | 38,853.00                  | 8.0%             |
| Communications                                              |                | 5900         | 1,600.00            | 1,600.00                            | 672.99              | 1,600.00                  | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>518,252.00</b>   | <b>594,740.00</b>                   | <b>175,907.41</b>   | <b>566,063.00</b>         | <b>28,677.00</b>           | <b>4.8%</b>      |

| Description                                                                             | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|-----------------------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>                                                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Land                                                                                    |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements                                                                       |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings                                                 |                | 6200         | 30,032.00           | 30,032.00                           | 0.00                | 30,032.00                 | 0.00                       | 0.0%             |
| Books and Media for New School Libraries or Major Expansion of School Libraries         |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Equipment                                                                               |                | 6400         | 13,100.00           | 13,100.00                           | 0.00                | 13,100.00                 | 0.00                       | 0.0%             |
| Equipment Replacement                                                                   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                            |                |              | <b>43,132.00</b>    | <b>43,132.00</b>                    | <b>0.00</b>         | <b>43,132.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition                                                                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| State Special Schools                                                                   |                | 7130         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 42,224.00           | 38,111.00                           | 0.00                | 33,607.00                 | 4,504.00                   | 11.8%            |
| Payments to County Offices                                                              |                | 7142         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Payments to JPAs                                                                        |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 |                | 7213         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       | 6500           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 | 6500           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To County Offices                                                                       | 6360           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To JPAs                                                                                 | 6360           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Transfers of Apportionments                                                       | All Other      | 7221-7223    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers                                                                     |                | 7281-7283    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Transfers Out to All Others                                                   |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Debt Service                                                                            |                |              |                     |                                     |                     |                           |                            |                  |
| Debt Service - Interest                                                                 |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal                                                          |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>42,224.00</b>    | <b>38,111.00</b>                    | <b>0.00</b>         | <b>33,607.00</b>          | <b>4,504.00</b>            | <b>11.8%</b>     |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                        |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs                                                             |                | 7310         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund                                                 |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, EXPENDITURES</b>                                                              |                |              | <b>1,606,738.00</b> | <b>1,745,456.00</b>                 | <b>726,769.29</b>   | <b>1,735,911.00</b>       | <b>9,545.00</b>            | <b>0.5%</b>      |

| Description                                                              | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--------------------------------------------------------------------------|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                               |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                            |                |              |                     |                                     |                     |                           |                            |                  |
| From: Special Reserve Fund                                               |                | 8912         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers In                                  |                | 8919         | 47,709.00           | 47,709.00                           | 0.00                | 47,709.00                 | 0.00                       | 0.0%             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                                 |                |              | <b>47,709.00</b>    | <b>47,709.00</b>                    | <b>0.00</b>         | <b>47,709.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |
| <b>INTERFUND TRANSFERS OUT</b>                                           |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                               |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Special Reserve Fund                                                 |                | 7612         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: State School Building Fund/<br>County School Facilities Fund         |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| To: Cafeteria Fund                                                       |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Authorized Interfund Transfers Out                                 |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER SOURCES/USES</b>                                                |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>                                                           |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                         |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds                                                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings                  |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources                                                            |                |              |                     |                                     |                     |                           |                            |                  |
| County School Bldg Aid                                                   |                | 8961         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                       |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds                                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>of Participation                           |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Capital Leases                                             |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds from Lease Revenue Bonds                                        |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Sources                                              |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(c) TOTAL, SOURCES</b>                                                |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>USES</b>                                                              |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                       |                | 7651         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other Financing Uses                                                 |                | 7699         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>(d) TOTAL, USES</b>                                                   |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CONTRIBUTIONS</b>                                                     |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                                 |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Contributions from Restricted Revenues                                   |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                          |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br><b>(a - b + c - d + e)</b> |                |              | <b>47,709.00</b>    | <b>47,709.00</b>                    | <b>0.00</b>         | <b>47,709.00</b>          | <b>0.00</b>                | <b>0.0%</b>      |

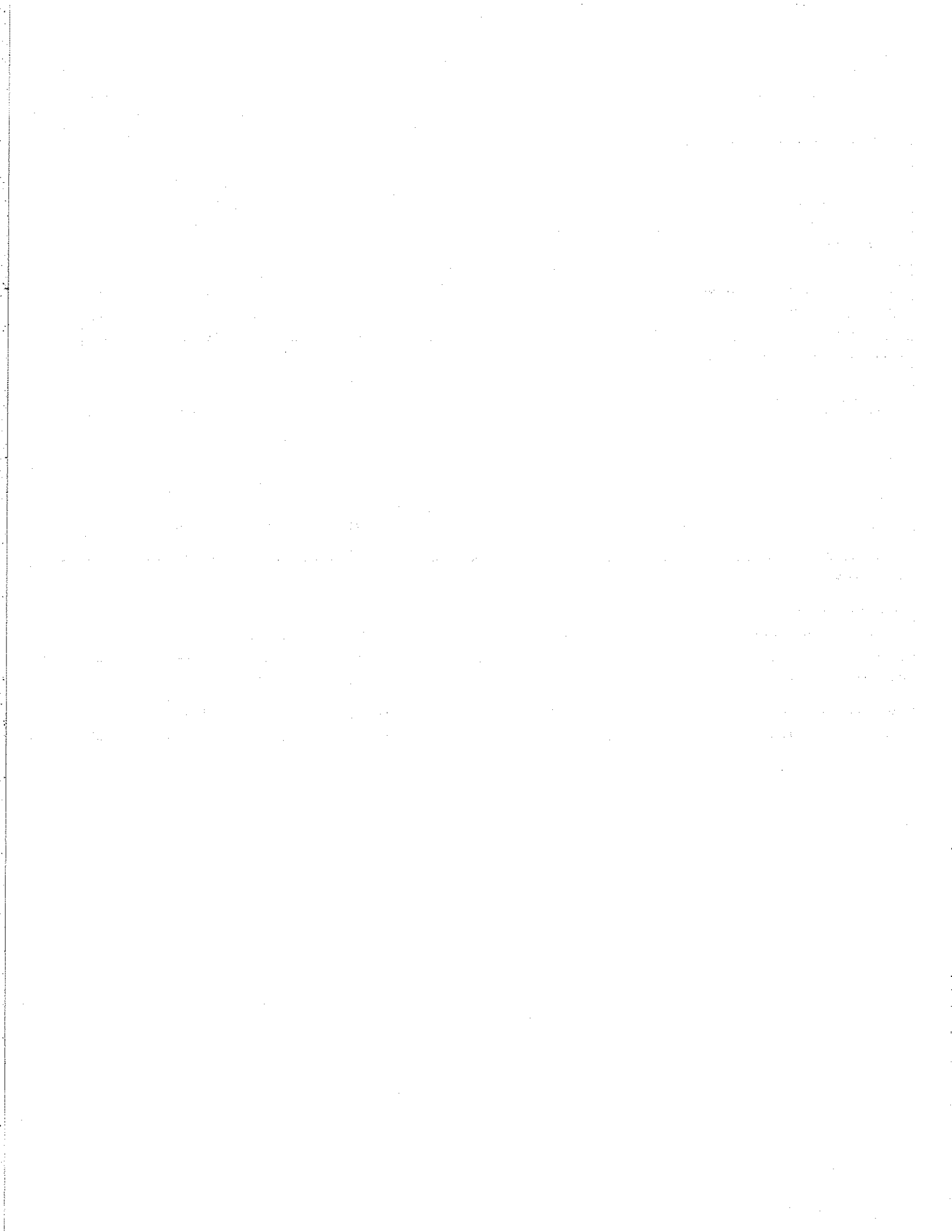
| Description                                                                                                   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 318,058.00             | 318,058.00                                | 0.00                   | 318,058.00                      | 0.00                             | 0.0%                             |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) TOTAL REVENUES                                                                                             |                |                         | 318,058.00             | 318,058.00                                | 0.00                   | 318,058.00                      |                                  |                                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>7400-7499 | 270,349.00             | 270,349.00                                | 0.00                   | 270,349.00                      | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL EXPENDITURES                                                                                         |                |                         | 270,349.00             | 270,349.00                                | 0.00                   | 270,349.00                      |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 47,709.00              | 47,709.00                                 | 0.00                   | 47,709.00                       |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| 1) Interfund Transfers                                                                                        |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| a) Transfers In                                                                                               |                | 8900-8929               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Transfers Out                                                                                              |                | 7600-7629               | 47,709.00              | 47,709.00                                 | 0.00                   | 47,709.00                       | 0.00                             | 0.0%                             |
| 2) Other Sources/Uses                                                                                         |                |                         |                        |                                           |                        |                                 |                                  |                                  |
| a) Sources                                                                                                    |                | 8930-8979               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| b) Uses                                                                                                       |                | 7630-7699               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Contributions                                                                                              |                | 8980-8999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) TOTAL OTHER FINANCING SOURCES/USES                                                                         |                |                         | (47,709.00)            | (47,709.00)                               | 0.00                   | (47,709.00)                     |                                  |                                  |

2015-16 Second Interim  
Forest Reserve Fund  
Revenues, Expenditures, and Changes in Fund Balance

| Description                                                | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                        |                                           |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9791         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Other Restatements                                      |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Components of Ending Fund Balance                          |                |              |                        |                                           |                        |                                 |                                  |                                  |
| a) Nonspendable                                            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Revolving Cash                                             |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores                                                     |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Expenditures                                       |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others                                                 |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted                                              |                |              |                        |                                           |                        |                                 |                                  |                                  |
| c) Committed                                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Stabilization Arrangements                                 |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9750         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Other Commitments                                          |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9760         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Assigned                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Assignments                                          |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9780         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| e) Unassigned/Unappropriated                               |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                           |                |              |                        |                                           |                        |                                 |                                  |                                  |
|                                                            |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description                                                           | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|-----------------------------------------------------------------------|----------------|--------------|------------------------|-------------------------------------------|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                                |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Forest Reserve Funds                                                  |                | 8260         | 47,709.00              | 47,709.00                                 | 0.00                   | 47,709.00                       | 0.00                             | 0.0%                             |
| Pass-Through Revenues From Federal Sources                            |                | 8287         | 270,349.00             | 270,349.00                                | 0.00                   | 270,349.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                         |                |              | <b>318,058.00</b>      | <b>318,058.00</b>                         | <b>0.00</b>            | <b>318,058.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                                            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Interest                                                              |                | 8660         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments              |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                     |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL REVENUES</b>                                                 |                |              | <b>318,058.00</b>      | <b>318,058.00</b>                         | <b>0.00</b>            | <b>318,058.00</b>               |                                  |                                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Transfers Out                                                   |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools |                | 7211         | 270,349.00             | 270,349.00                                | 0.00                   | 270,349.00                      | 0.00                             | 0.0%                             |
| To County Offices                                                     |                | 7212         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| To JPAs                                                               |                | 7213         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers                                                   |                | 7281-7283    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers Out to All Others                                 |                | 7289         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>     |                |              | <b>270,349.00</b>      | <b>270,349.00</b>                         | <b>0.00</b>            | <b>270,349.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL EXPENDITURES</b>                                             |                |              | <b>270,349.00</b>      | <b>270,349.00</b>                         | <b>0.00</b>            | <b>270,349.00</b>               |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>                                            |                |              |                        |                                           |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                         |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                               |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                              |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>INTERFUND TRANSFERS OUT</b>                                        |                |              |                        |                                           |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers Out                              |                | 7619         | 47,709.00              | 47,709.00                                 | 0.00                   | 47,709.00                       | 0.00                             | 0.0%                             |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                             |                |              | <b>47,709.00</b>       | <b>47,709.00</b>                          | <b>0.00</b>            | <b>47,709.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |





| Description                                                                                                                                                                                                                                                                                | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------------|------------------------------------------------|-----------------------------|----------------------------------------|
| <b>A. DISTRICT</b>                                                                                                                                                                                                                                                                         |                                          |                                                          |                                                    |                                                |                             |                                        |
| <b>1. Total District Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)                                              | 356.19                                   | 356.19                                                   | 365.19                                             | 365.00                                         | 8.81                        | 2%                                     |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>                                                                                                                                                                                                                         | 356.19                                   | 356.19                                                   | 365.19                                             | 365.00                                         | 8.81                        | 2%                                     |
| <b>5. District Funded County Program ADA</b>                                                                                                                                                                                                                                               |                                          |                                                          |                                                    |                                                |                             |                                        |
| a. County Community Schools per EC 1981(a)(b)&(d)                                                                                                                                                                                                                                          | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| b. Special Education-Special Day Class                                                                                                                                                                                                                                                     | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| c. Special Education-NPS/LCI                                                                                                                                                                                                                                                               | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| d. Special Education Extended Year                                                                                                                                                                                                                                                         | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools                                                                                                 | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]                                                                                                                                                                                                                   | 12.24                                    | 12.24                                                    | 0.00                                               | 0.00                                           | (12.24)                     | -100%                                  |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>                                                                                                                                                                                                         | 12.24                                    | 12.24                                                    | 0.00                                               | 0.00                                           | (12.24)                     | -100%                                  |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>                                                                                                                                                                                                                                 | 368.43                                   | 368.43                                                   | 365.19                                             | 365.00                                         | (3.43)                      | -1%                                    |
| <b>7. Adults in Correctional Facilities</b>                                                                                                                                                                                                                                                | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                                                                                                                                                                                    |                                          |                                                          |                                                    |                                                |                             |                                        |

| Description                                                                                                                                                                                | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------------------|----------------------------------------------------|------------------------------------------------|-----------------------------|----------------------------------------|
| <b>B. COUNTY OFFICE OF EDUCATION</b>                                                                                                                                                       |                                          |                                                          |                                                    |                                                |                             |                                        |
| <b>1. County Program Alternative Education ADA</b>                                                                                                                                         |                                          |                                                          |                                                    |                                                |                             |                                        |
| a. County Group Home and Institution Pupils                                                                                                                                                | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| b. Juvenile Halls, Homes, and Camps                                                                                                                                                        | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                                                                                          | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                                                                                                   | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| <b>2. District Funded County Program ADA</b>                                                                                                                                               |                                          |                                                          |                                                    |                                                |                             |                                        |
| a. County Community Schools per EC 1981(a)(b)&(d)                                                                                                                                          | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| b. Special Education-Special Day Class                                                                                                                                                     | 0.01                                     | 0.01                                                     | 0.00                                               | 0.00                                           | (0.01)                      | -100%                                  |
| c. Special Education-NPS/LCI                                                                                                                                                               | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| d. Special Education Extended Year                                                                                                                                                         | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]                                                                                                                   | 0.00                                     | 0.00                                                     | 12.19                                              | 12.19                                          | 12.19                       | 0%                                     |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                                                                                         | 0.01                                     | 0.01                                                     | 12.19                                              | 12.19                                          | 12.18                       | 121800%                                |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>                                                                                                                               | 0.01                                     | 0.01                                                     | 12.19                                              | 12.19                                          | 12.18                       | 121800%                                |
| <b>4. Adults in Correctional Facilities</b>                                                                                                                                                | 0.00                                     | 0.00                                                     | 0.00                                               | 0.00                                           | 0.00                        | 0%                                     |
| <b>5. County Operations Grant ADA</b>                                                                                                                                                      | 367.55                                   | 366.30                                                   | 371.89                                             | 371.89                                         | 5.59                        | 2%                                     |
| <b>6. Charter School ADA</b><br>(Enter Charter School ADA using Tab C. Charter School ADA)                                                                                                 |                                          |                                                          |                                                    |                                                |                             |                                        |

| Object                                                    | July         | August       | September    | October      | November     | December     | January      | February     |
|-----------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>ACTUALS THROUGH THE MONTH OF</b><br>(Enter Month Name) |              |              |              |              |              |              |              |              |
| <b>A. BEGINNING CASH</b>                                  | 2,382,397.32 | 2,382,197.80 | 2,350,384.51 | 2,399,449.13 | 2,381,713.28 | 2,380,873.73 | 2,519,185.28 | 2,569,561.81 |
| <b>B. RECEIPTS</b>                                        |              |              |              |              |              |              |              |              |
| LCFF/Revenue Limit Sources                                |              |              |              |              |              |              |              |              |
| Principal Apportionment                                   |              |              |              |              |              |              |              |              |
| Property Taxes                                            |              |              |              |              |              |              |              |              |
| Miscellaneous Funds                                       |              |              |              |              |              |              |              |              |
| Federal Revenue                                           |              |              |              |              |              |              |              |              |
| Other State Revenue                                       |              |              |              |              |              |              |              |              |
| Other Local Revenue                                       |              |              |              |              |              |              |              |              |
| Interfund Transfers In                                    |              |              |              |              |              |              |              |              |
| All Other Financing Sources                               |              |              |              |              |              |              |              |              |
| <b>TOTAL RECEIPTS</b>                                     |              |              |              |              |              |              |              |              |
| <b>C. DISBURSEMENTS</b>                                   |              |              |              |              |              |              |              |              |
| Certificated Salaries                                     |              |              |              |              |              |              |              |              |
| Classified Salaries                                       |              |              |              |              |              |              |              |              |
| Employee Benefits                                         |              |              |              |              |              |              |              |              |
| Books and Supplies                                        |              |              |              |              |              |              |              |              |
| Services                                                  |              |              |              |              |              |              |              |              |
| Capital Outlay                                            |              |              |              |              |              |              |              |              |
| Other Outgo                                               |              |              |              |              |              |              |              |              |
| Interfund Transfers Out                                   |              |              |              |              |              |              |              |              |
| All Other Financing Uses                                  |              |              |              |              |              |              |              |              |
| <b>TOTAL DISBURSEMENTS</b>                                |              |              |              |              |              |              |              |              |
| <b>D. BALANCE SHEET ITEMS</b>                             |              |              |              |              |              |              |              |              |
| Assets and Deferred Outflows                              |              |              |              |              |              |              |              |              |
| Cash Not in Treasury                                      |              |              |              |              |              |              |              |              |
| Accounts Receivable                                       |              |              |              |              |              |              |              |              |
| Due From Other Funds                                      |              |              |              |              |              |              |              |              |
| Stores                                                    |              |              |              |              |              |              |              |              |
| Prepaid Expenditures                                      |              |              |              |              |              |              |              |              |
| Other Current Assets                                      |              |              |              |              |              |              |              |              |
| Deferred Outflows of Resources                            |              |              |              |              |              |              |              |              |
| <b>SUBTOTAL</b>                                           |              |              |              |              |              |              |              |              |
| Liabilities and Deferred Inflows                          |              |              |              |              |              |              |              |              |
| Accounts Payable                                          |              |              |              |              |              |              |              |              |
| Due To Other Funds                                        |              |              |              |              |              |              |              |              |
| Current Loans                                             |              |              |              |              |              |              |              |              |
| Unearned Revenues                                         |              |              |              |              |              |              |              |              |
| Deferred Inflows of Resources                             |              |              |              |              |              |              |              |              |
| <b>SUBTOTAL</b>                                           |              |              |              |              |              |              |              |              |
| Nonoperating                                              |              |              |              |              |              |              |              |              |
| Suspense Clearing                                         |              |              |              |              |              |              |              |              |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |              |              |              |              |              |              |              |              |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |              |              |              |              |              |              |              |              |
| <b>F. ENDING CASH (A + E)</b>                             |              |              |              |              |              |              |              |              |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |              |              |              |              |              |              |              |              |

| Object                                                    | March               | April               | May                 | June                | Accruals          | Adjustments       | TOTAL               | BUDGET              |
|-----------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|---------------------|---------------------|
| <b>ACTUALS THROUGH THE MONTH OF</b>                       |                     |                     |                     |                     |                   |                   |                     |                     |
| <b>(Enter Month Name)</b>                                 |                     |                     |                     |                     |                   |                   |                     |                     |
| <b>A. BEGINNING CASH</b>                                  |                     |                     |                     |                     |                   |                   |                     |                     |
| <b>B. RECEIPTS</b>                                        |                     |                     |                     |                     |                   |                   |                     |                     |
| LCFF/Revenue Limit Sources                                |                     |                     |                     |                     |                   |                   |                     |                     |
| Principal Apportionment                                   |                     |                     |                     |                     |                   |                   |                     |                     |
| Property Taxes                                            | 86,787.00           | 56,307.00           | 56,307.00           | 86,790.00           |                   |                   | 741,929.00          | 741,929.00          |
| Miscellaneous Funds                                       | 23,100.06           |                     |                     | 6,460.00            |                   |                   | 64,600.00           | 64,600.00           |
| Federal Revenue                                           | 53,631.00           | 10,186.00           | 10,186.00           | 40,816.00           | 30,677.00         |                   | 153,449.00          | 153,449.00          |
| Other State Revenue                                       | 46,974.00           | 38,049.00           | 39,479.00           | 57,607.00           | 50,000.00         | 60,000.00         | 771,054.00          | 771,054.00          |
| Other Local Revenue                                       | 42,000.00           |                     |                     | 76,631.59           |                   |                   | 181,519.00          | 181,519.00          |
| Interfund Transfers In                                    |                     |                     |                     | 47,709.00           |                   |                   | 95,418.00           | 47,709.00           |
| All Other Financing Sources                               |                     |                     |                     |                     |                   |                   | 0.00                | 0.00                |
| <b>TOTAL RECEIPTS</b>                                     | <b>229,392.00</b>   | <b>117,456.06</b>   | <b>105,972.00</b>   | <b>319,013.59</b>   | <b>80,677.00</b>  | <b>60,000.00</b>  | <b>2,007,969.00</b> | <b>1,960,260.00</b> |
| <b>C. DISBURSEMENTS</b>                                   |                     |                     |                     |                     |                   |                   |                     |                     |
| Certificated Salaries                                     | 37,500.00           | 37,500.00           | 37,500.00           | 37,500.00           |                   | 9,322.75          | 384,659.00          | 384,659.00          |
| Classified Salaries                                       | 32,500.00           | 32,500.00           | 32,500.00           | 32,500.00           |                   | 19,971.15         | 360,045.00          | 360,045.00          |
| Employee Benefits                                         | 27,775.00           | 27,775.00           | 27,775.00           | 27,775.00           |                   | 3,350.36          | 307,375.00          | 307,375.00          |
| Books and Supplies                                        | 2,500.00            | 7,000.00            | 3,500.00            | 3,000.00            | 3,500.00          | 5,796.51          | 41,030.00           | 41,030.00           |
| Services                                                  | 2,500.00            | 3,000.00            | 10,000.00           | 87,374.00           | 176,780.68        | 96,116.21         | 566,063.00          | 566,063.00          |
| Capital Outlay                                            |                     |                     |                     |                     |                   |                   | 43,132.00           | 43,132.00           |
| Other Outgo                                               |                     |                     |                     | 33,607.00           |                   |                   | 33,607.00           | 33,607.00           |
| Interfund Transfers Out                                   |                     |                     |                     |                     |                   |                   | 0.00                | 0.00                |
| All Other Financing Uses                                  |                     |                     |                     |                     |                   |                   | 0.00                | 0.00                |
| <b>TOTAL DISBURSEMENTS</b>                                | <b>102,775.00</b>   | <b>107,775.00</b>   | <b>111,275.00</b>   | <b>221,756.00</b>   | <b>180,280.68</b> | <b>134,556.98</b> | <b>1,735,911.00</b> | <b>1,735,911.00</b> |
| <b>D. BALANCE SHEET ITEMS</b>                             |                     |                     |                     |                     |                   |                   |                     |                     |
| <b>Assets and Deferred Outflows</b>                       |                     |                     |                     |                     |                   |                   |                     |                     |
| Cash Not in Treasury                                      |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| Accounts Receivable                                       |                     |                     |                     |                     |                   |                   | 49,114.99           |                     |
| Due From Other Funds                                      |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| Stores                                                    |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| Prepaid Expenditures                                      |                     |                     |                     | 1,500.00            |                   |                   | 1,500.00            |                     |
| Other Current Assets                                      |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| Deferred Outflows of Resources                            |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| <b>SUBTOTAL</b>                                           | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>1,500.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>50,614.99</b>    |                     |
| <b>Liabilities and Deferred Inflows</b>                   |                     |                     |                     |                     |                   |                   |                     |                     |
| Accounts Payable                                          |                     |                     |                     |                     |                   |                   | 19,827.56           |                     |
| Due To Other Funds                                        |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| Current Loans                                             |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| Unearned Revenues                                         |                     |                     |                     |                     |                   |                   | 66,268.00           |                     |
| Deferred Inflows of Resources                             |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| <b>SUBTOTAL</b>                                           | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>       | <b>86,095.56</b>    |                     |
| Nonoperating                                              |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| Suspense Clearing                                         |                     |                     |                     |                     |                   |                   | 0.00                |                     |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>1,500.00</b>     | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>         |                     |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |                     |                     |                     |                     |                   |                   |                     |                     |
|                                                           | 126,617.00          | 9,681.06            | (5,303.00)          | 95,757.59           | (99,603.68)       | (74,556.98)       | 236,577.43          | 224,349.00          |
| <b>F. ENDING CASH (A + E)</b>                             | <b>2,692,999.76</b> | <b>2,702,680.82</b> | <b>2,697,377.82</b> | <b>2,793,135.41</b> |                   |                   | <b>2,618,974.75</b> |                     |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |                     |                     |                     |                     |                   |                   |                     |                     |

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 57,684.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 142,874.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

A share of Sierra-Plums JUSD Admin Assistance and Tech Director.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 994,395.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 20.17%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

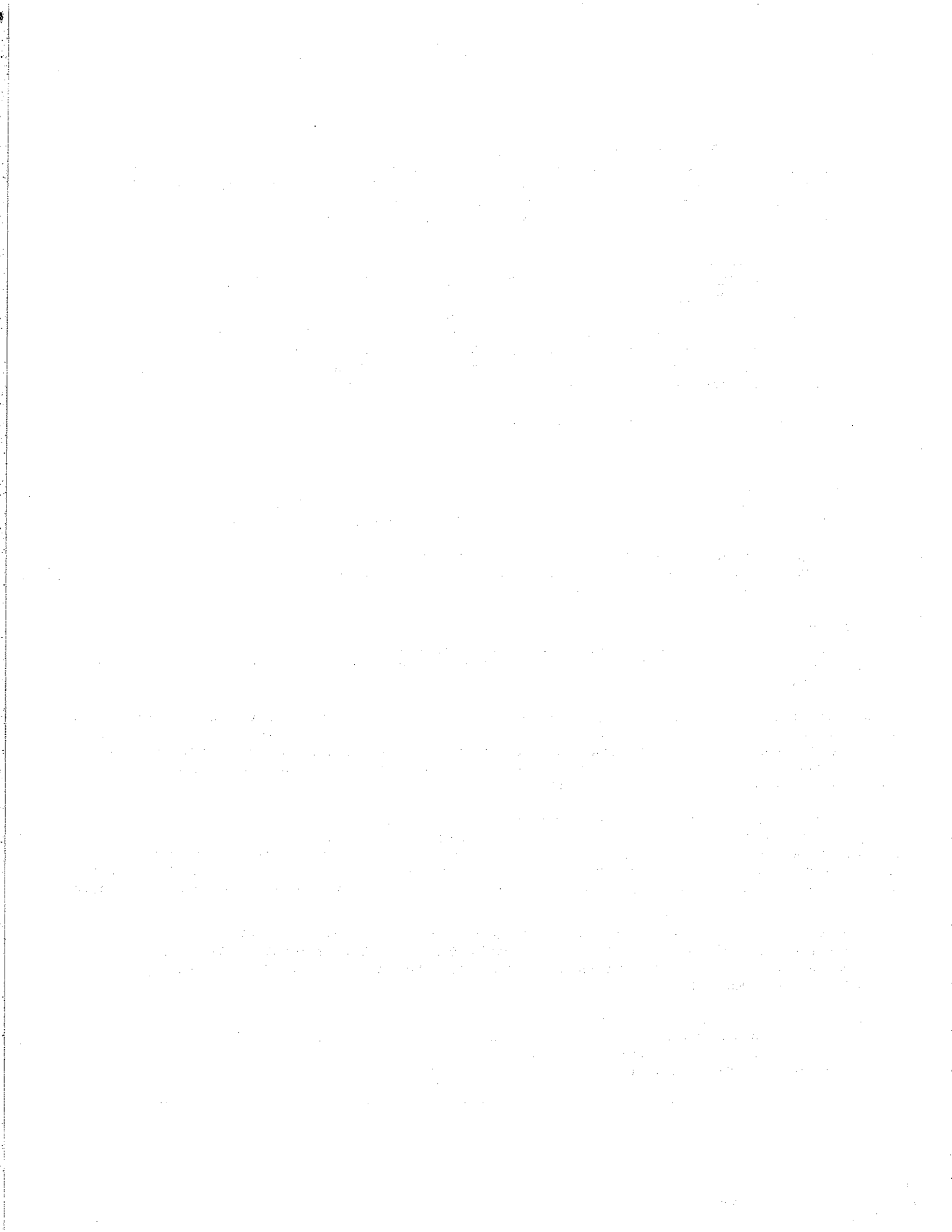
Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00



**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

|                                                                                                                                                                                       |             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 58,935.00   |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 69,744.00   |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)                                                            | 0.00        |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)                                                                   | 0.00        |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 11,944.88   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00        |
| 7. Adjustment for Employment Separation Costs                                                                                                                                         |             |
| a. Plus: Normal Separation Costs (Part II, Line A)                                                                                                                                    | 0.00        |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                          | 0.00        |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)                                                                                                                        | 140,623.88  |
| 9. Carry-Forward Adjustment (Part IV, Line F)                                                                                                                                         | (50,024.36) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)                                                                                                                              | 90,599.52   |

**B. Base Costs**

|                                                                                                                                                                                                                                                                   |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)                                                                                                                                                                                               | 505,693.00   |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)                                                                                                                                                                              | 122,915.00   |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)                                                                                                                                                                                            | 145,661.00   |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)                                                                                                                                                                                        | 93,874.00    |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                        | 0.00         |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)                                                                                                                                                                                                      | 0.00         |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)                                                                                                                                                                  | 100,663.00   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)                                                                                                                                         | 8,400.00     |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 347,775.00   |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 104,291.00   |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)                                                                             | 47,276.12    |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)                                                                                        | 0.00         |
| 13. Adjustment for Employment Separation Costs                                                                                                                                                                                                                    |              |
| a. Less: Normal Separation Costs (Part II, Line A)                                                                                                                                                                                                                | 0.00         |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                                                                                                      | 0.00         |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                            | 0.00         |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                          | 0.00         |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                          | 0.00         |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                         | 0.00         |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)                                                                                                                                                                           | 1,476,548.12 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 9.52%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 6.14%



**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <u>140,623.88</u>   |
| <b>B. Carry-forward adjustment from prior year(s)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                     |
| 1. Carry-forward adjustment from the second prior year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>33,374.73</u>    |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>0.00</u>         |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (18.56%) times Part III, Line B18); zero if negative                                                                                                                                                                                                                                                                                                                                                                           | <u>0.00</u>         |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (18.56%) times Part III, Line B18) or (the highest rate used to recover costs from any program (18.56%) times Part III, Line B18); zero if positive                                                                                                                                                                                                                                                               | <u>(100,048.72)</u> |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <u>(100,048.72)</u> |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |
| <p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p> |                     |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:                                                                                                                                                                                                                                                                                                                                                                                                 | <u>2.75%</u>        |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-50,024.36) is applied to the current year calculation and the remainder (\$-50,024.36) is deferred to one or more future years:                                                                                                                                                                                                                                                                                                    | <u>6.14%</u>        |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-33,349.57) is applied to the current year calculation and the remainder (\$-66,699.15) is deferred to one or more future years:                                                                                                                                                                                                                                                                                                   | <u>7.27%</u>        |
| LEA request for Option 1, Option 2, or Option 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <u>2</u>            |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>                                                                                                                                                                                                                                                                                                                                                                                                                         | <u>(50,024.36)</u>  |

| Section I - Expenditures                                                                                          | Funds 01, 09, and 62                                                          |                                 |                                      | 2015-16 Expenditures |
|-------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------|--------------------------------------|----------------------|
|                                                                                                                   | Goals                                                                         | Functions                       | Objects                              |                      |
| A. Total state, federal, and local expenditures (all resources)                                                   | All                                                                           | All                             | 1000-7999                            | 1,735,911.00         |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All                                                                           | All                             | 1000-7999                            | 288,824.00           |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) |                                                                               |                                 |                                      |                      |
| 1. Community Services                                                                                             | All                                                                           | 5000-5999                       | 1000-7999                            | 0.00                 |
| 2. Capital Outlay                                                                                                 | All except 7100-7199                                                          | All except 5000-5999            | 6000-6999                            | 30,032.00            |
| 3. Debt Service                                                                                                   | All                                                                           | 9100                            | 5400-5450, 5800, 7430-7439           | 0.00                 |
| 4. Other Transfers Out                                                                                            | All                                                                           | 9200                            | 7200-7299                            | 0.00                 |
| 5. Interfund Transfers Out                                                                                        | All                                                                           | 9300                            | 7600-7629                            | 0.00                 |
| 6. All Other Financing Uses                                                                                       | All                                                                           | 9100                            | 7699                                 | 0.00                 |
|                                                                                                                   |                                                                               | 9200                            | 7651                                 |                      |
| 7. Nonagency                                                                                                      | 7100-7199                                                                     | All except 5000-5999, 9000-9999 | 1000-7999                            | 173,374.00           |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)     | All                                                                           | All                             | 8710                                 | 0.00                 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster                               | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. |                                 |                                      |                      |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)                  |                                                                               |                                 |                                      | 203,406.00           |
| D. Plus additional MOE expenditures:                                                                              |                                                                               |                                 |                                      |                      |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)                    | All                                                                           | All                             | 1000-7143, 7300-7439 minus 8000-8699 | 0.00                 |
| 2. Expenditures to cover deficits for student body activities                                                     | Manually entered. Must not include expenditures in lines A or D1.             |                                 |                                      |                      |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)                         |                                                                               |                                 |                                      | 1,243,681.00         |

| Section II - Expenditures Per ADA                                                                                                                                                                                                                                                                                            |                            | 2015-16<br>Annual ADA/<br>Exps. Per ADA |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------|
| A. Average Daily Attendance<br>(Form AI, Column D, sum of lines B1d and C9)*                                                                                                                                                                                                                                                 |                            | 0.00                                    |
| B. Expenditures per ADA (Line I.E divided by Line II.A)                                                                                                                                                                                                                                                                      |                            | 0.00                                    |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)                                                                                                                                                                                                                            |                            |                                         |
|                                                                                                                                                                                                                                                                                                                              | Total                      | Per ADA                                 |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 1,028,787.95               | 102,878,795.00                          |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)                                                                                                                                                                                              | 0.00                       | 0.00                                    |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)                                                                                                                                                                                                                                                            | 1,028,787.95               | 102,878,795.00                          |
| B. Required effort (Line A.2 times 90%)                                                                                                                                                                                                                                                                                      | 925,909.16                 | 92,590,915.50                           |
| C. Current year expenditures (Line I.E and Line II.B)                                                                                                                                                                                                                                                                        | 1,243,681.00               | 0.00                                    |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)                                                                                                                                                                                                                                           | 0.00                       | 92,590,915.50                           |
| E. MOE determination<br>(If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)                                                                 | MOE Calculation Incomplete |                                         |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)                                                                                                                        | 0.00%                      | 100.00%                                 |

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the County Office's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

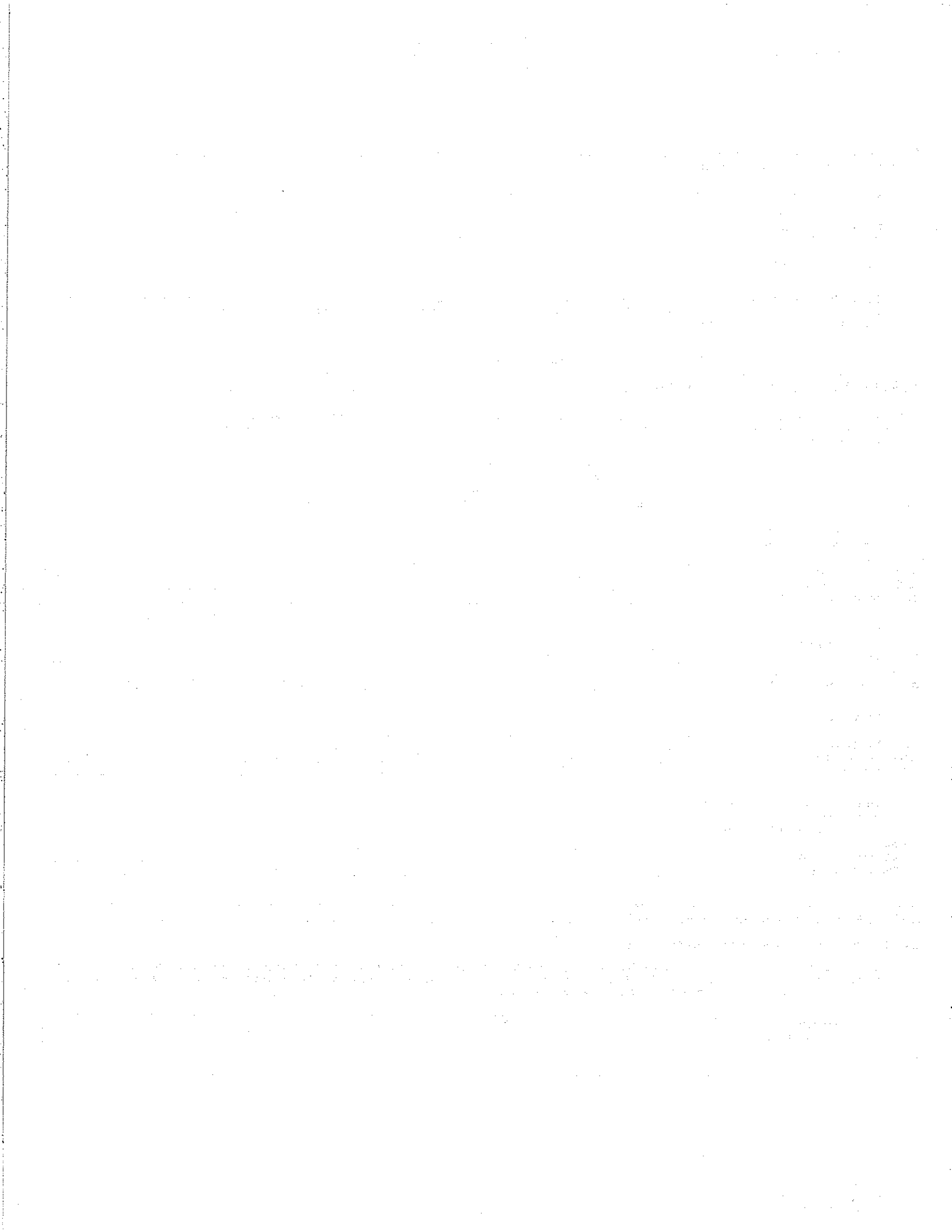
| Program / Fiscal Year                                                                                            | Estimated Funded ADA                                            |                                                                 | Percent Change | Status  |
|------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------|----------------|---------|
|                                                                                                                  | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 1A) | Second Interim<br>Projected Year Totals<br>(Form A) (Form MYPI) |                |         |
| <b>County and Charter School<br/>Alternative Education Grant ADA<br/>(Form A), Lines B1d, C2d, C6d)</b>          |                                                                 |                                                                 |                |         |
| Current Year (2015-16)                                                                                           | 0.00                                                            | 0.00                                                            | 0.0%           | Met     |
| 1st Subsequent Year (2016-17)                                                                                    | 0.00                                                            | 0.00                                                            | 0.0%           | Met     |
| 2nd Subsequent Year (2017-18)                                                                                    | 0.00                                                            | 0.00                                                            | 0.0%           | Met     |
| <b>District Funded County Program ADA<br/>(Form A), Line B2g)</b>                                                |                                                                 |                                                                 |                |         |
| Current Year (2015-16)                                                                                           | 0.60                                                            | 12.19                                                           | 1931.7%        | Not Met |
| 1st Subsequent Year (2016-17)                                                                                    | 1.00                                                            | 10.41                                                           | 941.0%         | Not Met |
| 2nd Subsequent Year (2017-18)                                                                                    | 1.00                                                            | 10.41                                                           | 941.0%         | Not Met |
| <b>County Operations Grant ADA<br/>(Form A), Line B5)</b>                                                        |                                                                 |                                                                 |                |         |
| Current Year (2015-16)                                                                                           | 371.89                                                          | 371.89                                                          | 0.0%           | Met     |
| 1st Subsequent Year (2016-17)                                                                                    | 366.36                                                          | 367.32                                                          | 0.3%           | Met     |
| 2nd Subsequent Year (2017-18)                                                                                    | 369.19                                                          | 370.15                                                          | 0.3%           | Met     |
| <b>Charter School ADA and Charter School<br/>Funded County Program ADA<br/>(Form A), Lines C1, C3f, C5, C7f)</b> |                                                                 |                                                                 |                |         |
| Current Year (2015-16)                                                                                           | 0.00                                                            | 0.00                                                            | 0.0%           | Met     |
| 1st Subsequent Year (2016-17)                                                                                    | 0.00                                                            | 0.00                                                            | 0.0%           | Met     |
| 2nd Subsequent Year (2017-18)                                                                                    | 0.00                                                            | 0.00                                                            | 0.0%           | Met     |

**1B. Comparison of County Office ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met) Out-of-State ADA was included under Sierra-Plumas JUSD.



**2. CRITERION: LCFF Revenue**

**STANDARD:** Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the County Office's Projected Change in LCFF Revenue**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

| Fiscal Year                   | LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) |                                         | Percent Change | Status |
|-------------------------------|----------------------------------------------------------|-----------------------------------------|----------------|--------|
|                               | First Interim<br>(Form 01CSI, Item 2A)                   | Second Interim<br>Projected Year Totals |                |        |
|                               | Current Year (2015-16)                                   | 805,862.00                              |                |        |
| 1st Subsequent Year (2016-17) | 818,755.00                                               | 809,946.00                              | -1.1%          | Met    |
| 2nd Subsequent Year (2017-18) | 837,253.00                                               | 825,484.00                              | -1.4%          | Met    |

**2B. Comparison of County Office LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**3. CRITERION: Salaries and Benefits**

**STANDARD:** Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

It is likely that for many county offices the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

**3A. Calculating the County Office's Projected Change in Salaries and Benefits**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

| Fiscal Year                   | Salaries and Benefits                                  |                                                                                    | Percent Change | Status  |
|-------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------|----------------|---------|
|                               | First Interim                                          | Second Interim                                                                     |                |         |
|                               | (Form 011, Objects 1000-3999)<br>(Form 01CSI, Item 3A) | Projected Year Totals<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) |                |         |
| Current Year (2015-16)        | 996,192.00                                             | 1,052,079.00                                                                       | 5.6%           | Not Met |
| 1st Subsequent Year (2016-17) | 1,023,181.00                                           | 1,093,205.00                                                                       | 6.8%           | Not Met |
| 2nd Subsequent Year (2017-18) | 1,048,933.00                                           | 1,106,148.00                                                                       | 5.5%           | Not Met |

**3B. Comparison of County Office Salaries and Benefits to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected salary and benefit costs have changed since first interim by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

FY 2015-16: Increase due to establishing a budget for special education extended year days and foster youth services. FY 2016-17 and FY 2017-18: foster youth services and retirement golden handshake benefit .

**4. CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

|                                                                               |                |
|-------------------------------------------------------------------------------|----------------|
| County Office's Other Revenues and Expenditures Standard Percentage Range:    | -5.0% to +5.0% |
| County Office's Other Revenues and Expenditures Explanation Percentage Range: | -5.0% to +5.0% |

**4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range**

**DATA ENTRY:** First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

| Object Range / Fiscal Year                                          | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 4A) | Second interim<br>Projected Year Totals<br>(Fund 01/Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|---------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------|----------------|----------------------------------------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b> |                                                                 |                                                                |                |                                        |
| Current Year (2015-16)                                              | 154,402.00                                                      | 153,449.00                                                     | -0.6%          | No                                     |
| 1st Subsequent Year (2016-17)                                       | 154,051.00                                                      | 152,739.00                                                     | -0.9%          | No                                     |
| 2nd Subsequent Year (2017-18)                                       | 154,051.00                                                      | 152,676.00                                                     | -0.9%          | No                                     |

**Explanation:**  
(required if Yes)

|                                                                              |            |            |       |     |
|------------------------------------------------------------------------------|------------|------------|-------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |            |            |       |     |
| Current Year (2015-16)                                                       | 694,811.00 | 771,054.00 | 11.0% | Yes |
| 1st Subsequent Year (2016-17)                                                | 525,589.00 | 600,930.00 | 14.3% | Yes |
| 2nd Subsequent Year (2017-18)                                                | 524,941.00 | 525,282.00 | 0.1%  | No  |

**Explanation:**  
(required if Yes)

FY 15-16 & 16-17: Established a budget for the Foster Youth Grant.

|                                                                              |            |            |      |    |
|------------------------------------------------------------------------------|------------|------------|------|----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |            |            |      |    |
| Current Year (2015-16)                                                       | 175,209.00 | 181,519.00 | 3.6% | No |
| 1st Subsequent Year (2016-17)                                                | 175,180.00 | 181,490.00 | 3.6% | No |
| 2nd Subsequent Year (2017-18)                                                | 178,548.00 | 184,858.00 | 3.5% | No |

**Explanation:**  
(required if Yes)

|                                                                             |           |           |       |     |
|-----------------------------------------------------------------------------|-----------|-----------|-------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |           |           |       |     |
| Current Year (2015-16)                                                      | 30,375.00 | 41,030.00 | 35.1% | Yes |
| 1st Subsequent Year (2016-17)                                               | 33,731.00 | 40,385.00 | 19.7% | Yes |
| 2nd Subsequent Year (2017-18)                                               | 33,689.00 | 33,999.00 | 0.9%  | No  |

**Explanation:**  
(required if Yes)

FY 15-16 & 16-17: Established a budget for the Foster Youth Grant.

|                                                                                                    |            |            |      |     |
|----------------------------------------------------------------------------------------------------|------------|------------|------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |            |            |      |     |
| Current Year (2015-16)                                                                             | 541,340.00 | 566,063.00 | 4.6% | No  |
| 1st Subsequent Year (2016-17)                                                                      | 450,661.00 | 479,442.00 | 6.4% | Yes |
| 2nd Subsequent Year (2017-18)                                                                      | 456,466.00 | 470,567.00 | 3.1% | No  |

**Explanation:**  
(required if Yes)

FY16-17: Established a budget for the Foster Youth Grant.

**4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures**



DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year                                                                  | First Interim<br>Projected Year Totals | Second Interim<br>Projected Year Totals | Percent Change | Status  |
|---------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------------------|----------------|---------|
| <b>Total Federal, State, and Other Local Revenues (Section 4A)</b>                          |                                        |                                         |                |         |
| Current Year (2015-16)                                                                      | 1,024,422.00                           | 1,106,022.00                            | 8.0%           | Not Met |
| 1st Subsequent Year (2016-17)                                                               | 854,820.00                             | 935,159.00                              | 9.4%           | Not Met |
| 2nd Subsequent Year (2017-18)                                                               | 857,540.00                             | 862,816.00                              | 0.6%           | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b> |                                        |                                         |                |         |
| Current Year (2015-16)                                                                      | 571,715.00                             | 607,093.00                              | 6.2%           | Not Met |
| 1st Subsequent Year (2016-17)                                                               | 484,392.00                             | 519,827.00                              | 7.3%           | Not Met |
| 2nd Subsequent Year (2017-18)                                                               | 490,155.00                             | 504,566.00                              | 2.9%           | Met     |

**4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 4A  
if NOT met)

FY 15-16 & 16-17: Established a budget for the Foster Youth Grant.

**Explanation:**

Other Local Revenue  
(linked from 4A  
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 4A  
if NOT met)

FY 15-16 & 16-17: Established a budget for the Foster Youth Grant.

**Explanation:**

Services and Other Exps  
(linked from 4A  
if NOT met)

FY16-17: Established a budget for the Foster Youth Grant.

**5. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year.

**DATA ENTRY:** For the Required Minimum Contribution, enter the lesser of 3% of the total unrestricted general fund expenditures and other financing uses for the current year or the amount that the county office deposited into the account for the 2014-15 fiscal year. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1 and 2 as applicable. All other data are extracted.

|                                                                                                      | Required Minimum Contribution | Second Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status  |
|------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------|---------|
| 1. OMMA/RMA Contribution                                                                             |                               | 0.00                                                                                                   | Not Met |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 5, Line 1) |                               | 0.00                                                                                                   |         |

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

|                                     |                                                                                                          |
|-------------------------------------|----------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> | Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/>            | Other (explanation must be provided)                                                                     |

**Explanation:**  
(required if NOT met  
and Other is marked)

**6. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**6A. Calculating the County Office's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

|                                                                                                             | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|-------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage<br>(Criterion 8B, Line 9)                                     | 136.9%                    | 134.0%                           | 144.6%                           |
| <b>County Office's Deficit Standard Percentage Levels<br/>(one-third of available reserves percentage):</b> | <b>45.6%</b>              | <b>44.7%</b>                     | <b>48.2%</b>                     |

**6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

|                                                                                                                             | Current Year<br>Projected Year Totals<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499 and 6500-6540,<br>objects 7211-7213 and 7221-7223) | 0.00                                               | 0.00                             | 0.00                             |

**6C. Calculating the County Office's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

| Fiscal Year                   | Projected Year Totals<br>Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Projected Year Totals<br>Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|--------|
| Current Year (2015-16)        | 242,805.00                                                                                                          | 832,431.00                                                                                                                                     | N/A                                                                                             | Met    |
| 1st Subsequent Year (2016-17) | 15,139.00                                                                                                           | 827,751.00                                                                                                                                     | N/A                                                                                             | Met    |
| 2nd Subsequent Year (2017-18) | 46,663.00                                                                                                           | 873,212.00                                                                                                                                     | N/A                                                                                             | Met    |

**6D. Comparison of County Office Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**7. CRITERION: Fund and Cash Balances**

**A. FUND BALANCE STANDARD:** Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

**7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

| Fiscal Year                   | Ending Fund Balance<br>County School Service Fund<br>Projected Year Totals<br>(Form 01I, Line F2)/(Form MYPI, Line D2) | Status |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------|--------|
| Current Year (2015-16)        | 2,530,191.00                                                                                                           | Met    |
| 1st Subsequent Year (2016-17) | 2,520,099.00                                                                                                           | Met    |
| 2nd Subsequent Year (2017-18) | 2,557,497.00                                                                                                           | Met    |

**7A-2. Comparison of the County Office's Ending Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**B. CASH BALANCE STANDARD:** Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**7B-1. Determining if the County Office's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year            | Ending Cash Balance<br>County School Service Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---------------------------------------------------------------------------------------|--------|
| Current Year (2015-16) | 2,745,426.41                                                                          | Met    |

**7B-2. Comparison of the County Office's Ending Cash Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

**8. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

| Percentage Level <sup>3</sup>  | County Office Total Expenditures and Other Financing Uses <sup>3</sup> |                 |
|--------------------------------|------------------------------------------------------------------------|-----------------|
| 5% or \$65,000 (greater of)    | 0                                                                      | to \$5,806,999  |
| 4% or \$290,000 (greater of)   | \$5,807,000                                                            | to \$14,514,999 |
| 3% or \$581,000 (greater of)   | \$14,515,000                                                           | to \$65,323,000 |
| 2% or \$1,960,000 (greater of) | \$65,323,001                                                           | and over        |

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2557), rounded to the nearest thousand.

|                                                                                                                                                | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 1,735,911                 | 1,768,557                        | 1,664,262                        |
| County Office's Reserve Standard Percentage Level:                                                                                             | 5%                        | 5%                               | 5%                               |

**8A. Calculating the County Office's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

|                                                                                                                                                                                                  | Current Year<br>Projected Year Totals<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)<br>Plus: Special Education Pass-through<br>(Criterion 6B, Line 2b if Criterion 6B, Line 1 is No) | 1,735,911.00                                       | 1,768,557.00                     | 1,664,262.00                     |
| 3. Total Expenditures and Other Financing Uses<br>(Line A1 plus Line A2)                                                                                                                         | 1,735,911.00                                       | 1,768,557.00                     | 1,664,262.00                     |
| 4. Reserve Standard Percentage Level                                                                                                                                                             | 5%                                                 | 5%                               | 5%                               |
| 5. Reserve Standard - by Percent<br>(Line A3 times Line A4)                                                                                                                                      | 86,795.55                                          | 88,427.85                        | 83,213.10                        |
| 6. Reserve Standard - by Amount<br>(From percentage level chart above)                                                                                                                           | 65,000.00                                          | 65,000.00                        | 65,000.00                        |
| 7. <b>County Office's Reserve Standard</b><br>(Greater of Line A5 or Line A6)                                                                                                                    | <b>86,795.55</b>                                   | <b>88,427.85</b>                 | <b>83,213.10</b>                 |

**8B. Calculating the County Office's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except line 4)                                                                                                               | Current Year<br>Projected Year Totals<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------|
| 1. County School Service Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)                                                                        | 0.00                                               | 0.00                             | 0.00                             |
| 2. County School Service Fund - Reserve for Economic<br>Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)                                                                | 173,591.00                                         | 170,461.00                       | 169,027.00                       |
| 3. County School Service Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)                                                                  | 2,202,869.00                                       | 2,198,711.00                     | 2,238,221.00                     |
| 4. County School Service Fund - Negative Ending Balances in<br>Restricted Resources (Fund 01, Object 979Z, if negative,<br>for each of resources 2000-9999) (Form MYPI, Line E1d) |                                                    | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)                                                                              | 0.00                                               | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)                                                                      | 0.00                                               | 0.00                             | 0.00                             |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)                                                                        | 0.00                                               | 0.00                             | 0.00                             |
| 8. County Office's Available Reserve Amount<br>(Lines B1 thru B7)                                                                                                                 | 2,376,460.00                                       | 2,369,172.00                     | 2,407,248.00                     |
| 9. County Office's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 8A, Line 3)                                                                      | 136.90%                                            | 133.96%                          | 144.64%                          |
| <b>County Office's Reserve Standard<br/>(Section 8A, Line 7):</b>                                                                                                                 | <b>86,795.55</b>                                   | <b>88,427.85</b>                 | <b>83,213.10</b>                 |
| Status:                                                                                                                                                                           | Met                                                | Met                              | Met                              |

**8C. Comparison of County Office Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your county office have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for item 1d; all other data will be calculated.

| Description / Fiscal Year                                                                                         | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |                                         |                                         |                   |                  |         |
| Current Year (2015-16)                                                                                            | (52,663.00)                             | (41,133.00)                             | -21.9%            | (11,530.00)      | Met     |
| 1st Subsequent Year (2016-17)                                                                                     | (82,361.00)                             | (157,795.00)                            | 91.6%             | 75,434.00        | Not Met |
| 2nd Subsequent Year (2017-18)                                                                                     | (95,035.00)                             | (99,716.00)                             | 4.9%              | 4,681.00         | Met     |
| <b>1b. Transfers In, County School Service Fund *</b>                                                             |                                         |                                         |                   |                  |         |
| Current Year (2015-16)                                                                                            | 47,709.00                               | 47,709.00                               | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2016-17)                                                                                     | 13,360.00                               | 13,360.00                               | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2017-18)                                                                                     | 13,360.00                               | 13,360.00                               | 0.0%              | 0.00             | Met     |
| <b>1c. Transfers Out, County School Service Fund *</b>                                                            |                                         |                                         |                   |                  |         |
| Current Year (2015-16)                                                                                            | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2016-17)                                                                                     | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2017-18)                                                                                     | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met     |

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

**S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

FY 2016-17: Establish a capital project budget to repair the COE's resource building roof.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)



1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup>Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the County Office's Long-term Commitments**

DATA ENTRY: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment                                        | # of Years Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance as of July 1, 2015 |
|-----------------------------------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                                                           |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases                                            |                      |                                      |                             |                                      |
| Certificates of Participation                             |                      |                                      |                             |                                      |
| General Obligation Bonds                                  |                      |                                      |                             |                                      |
| Supp Early Retirement Program                             |                      |                                      |                             |                                      |
| State School Building Loans                               |                      |                                      |                             |                                      |
| Compensated Absences                                      | 1                    | Unrestricted                         |                             | 13,737                               |
| <b>Other Long-term Commitments (do not include OPEB):</b> |                      |                                      |                             |                                      |
|                                                           |                      |                                      |                             |                                      |
|                                                           |                      |                                      |                             |                                      |
|                                                           |                      |                                      |                             |                                      |
|                                                           |                      |                                      |                             |                                      |
|                                                           |                      |                                      |                             |                                      |
|                                                           |                      |                                      |                             |                                      |
| <b>TOTAL:</b>                                             |                      |                                      |                             | <b>13,737</b>                        |

| Type of Commitment (continued):                                      | Prior Year (2014-15)   | Current Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|----------------------------------------------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
|                                                                      | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I)        | Annual Payment (P & I)        |
| Capital Leases                                                       |                        |                        |                               |                               |
| Certificates of Participation                                        |                        |                        |                               |                               |
| General Obligation Bonds                                             |                        |                        |                               |                               |
| Supp Early Retirement Program                                        |                        |                        |                               |                               |
| State School Building Loans                                          |                        |                        |                               |                               |
| Compensated Absences                                                 | 13,750                 | 13,737                 | 0                             | 0                             |
| <b>Other Long-term Commitments (continued):</b>                      |                        |                        |                               |                               |
|                                                                      |                        |                        |                               |                               |
|                                                                      |                        |                        |                               |                               |
|                                                                      |                        |                        |                               |                               |
|                                                                      |                        |                        |                               |                               |
|                                                                      |                        |                        |                               |                               |
| <b>Total Annual Payments:</b>                                        | <b>13,750</b>          | <b>13,737</b>          | <b>0</b>                      | <b>0</b>                      |
| <b>Has total annual payment increased over prior year (2014-15)?</b> | <b>No</b>              | <b>No</b>              | <b>No</b>                     | <b>No</b>                     |

**S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

**Explanation:**  
(required if Yes to  
increase in total  
annual payments)

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
- b. OPEB unfunded actuarial accrued liability (UAAL)
- c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?
- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

| First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|-----------------------------------------|----------------|
| 263,373.00                              | 263,373.00     |
| 263,373.00                              | 263,373.00     |
| Actuarial                               | Actuarial      |
| Jul 01, 2014                            | Jul 01, 2014   |

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
- Current Year (2015-16)
- 1st Subsequent Year (2016-17)
- 2nd Subsequent Year (2017-18)

| First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|-----------------------------------------|----------------|
| 29,347.00                               | 29,347.00      |
| 29,347.00                               | 29,347.00      |
| 29,347.00                               | 29,347.00      |

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
- Current Year (2015-16)
- 1st Subsequent Year (2016-17)
- 2nd Subsequent Year (2017-18)

|      |      |
|------|------|
| 0.00 | 0.00 |
| 0.00 | 0.00 |
| 0.00 | 0.00 |

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- Current Year (2015-16)
- 1st Subsequent Year (2016-17)
- 2nd Subsequent Year (2017-18)

|           |           |
|-----------|-----------|
| 0.00      | 0.00      |
| 6,920.00  | 13,840.00 |
| 20,760.00 | 27,680.00 |

- d. Number of retirees receiving OPEB benefits
- Current Year (2015-16)
- 1st Subsequent Year (2016-17)
- 2nd Subsequent Year (2017-18)

|   |   |
|---|---|
| 0 | 0 |
| 1 | 1 |
| 2 | 2 |

4. Comments:

**S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

|    | First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|----|-----------------------------------------|----------------|
| a. | 39,452                                  | 39,452         |
| b. | 550,000                                 | 550,000        |

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

|    | First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|----|-----------------------------------------|----------------|
| a. | 21,915                                  | 21,915         |
|    | 25,542                                  | 25,542         |
|    | 26,498                                  | 26,498         |

- b. Amount contributed (funded) for self-insurance programs

- Current Year (2015-16)  
1st Subsequent Year (2016-17)  
2nd Subsequent Year (2017-18)

|  |        |        |
|--|--------|--------|
|  | 21,915 | 21,915 |
|  | 25,542 | 25,542 |
|  | 26,498 | 26,498 |

4. Comments:

3 & 4: related to workman compensation JPA contribution

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

**S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

|                                                                              | Prior Year (2nd Interim)<br>(2014-15) | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|------------------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 3.6                                   | 4.0                       | 4.0                              | 4.1                              |

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since First Interim Projections**

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

**One Year Agreement**

Total cost of salary settlement

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

% change in salary schedule from prior year (may enter text, such as "Reopener")

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

5. Cost of a one percent increase in salary and statutory benefits

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

6. Amount included for any tentative salary schedule increases

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

|                                                                       | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|-----------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? |                           |                                  |                                  |
| 2. Total cost of H&W benefits                                         |                           |                                  |                                  |
| 3. Percent of H&W cost paid by employer                               |                           |                                  |                                  |
| 4. Percent projected change in H&W cost over prior year               |                           |                                  |                                  |

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

|                                                              |  |  |
|--------------------------------------------------------------|--|--|
|                                                              |  |  |
| If Yes, amount of new costs included in the interim and MYPs |  |  |
| If Yes, explain the nature of the new costs:                 |  |  |

**Certificated (Non-management) Step and Column Adjustments**

|                                                                    | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? |                           |                                  |                                  |
| 2. Cost of step & column adjustments                               |                           |                                  |                                  |
| 3. Percent change in step & column over prior year                 |                           |                                  |                                  |

**Certificated (Non-management) Attrition (layoffs and retirements)**

|                                                                                                          | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|----------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the budget and MYPs?                                           |                           |                                  |                                  |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? |                           |                                  |                                  |

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

|                                                     | Prior Year (2nd Interim)<br>(2014-15) | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|-----------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 5.8                                   | 6.1                       | 6.1                              | 6.1                              |

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

Current Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

|  |  |  |
|--|--|--|
|  |  |  |
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

|                                                                       | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|-----------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? |                           |                                  |                                  |
| 2. Total cost of H&W benefits                                         |                           |                                  |                                  |
| 3. Percent of H&W cost paid by employer                               |                           |                                  |                                  |
| 4. Percent projected change in H&W cost over prior year               |                           |                                  |                                  |

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim?

|                                                              |  |  |
|--------------------------------------------------------------|--|--|
|                                                              |  |  |
| If Yes, amount of new costs included in the interim and MYPs |  |  |
| If Yes, explain the nature of the new costs:                 |  |  |

**Classified (Non-management) Step and Column Adjustments**

|                                                                    | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? |                           |                                  |                                  |
| 2. Cost of step & column adjustments                               |                           |                                  |                                  |
| 3. Percent change in step & column over prior year                 |                           |                                  |                                  |

**Classified (Non-management) Attrition (layoffs and retirements)**

|                                                                                                          | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|----------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the interim and MYPs?                                          |                           |                                  |                                  |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? |                           |                                  |                                  |

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

|                                                                  | Prior Year (2nd Interim)<br>(2014-15) | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|------------------------------------------------------------------|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 4.0                                   | 3.7                       | 3.7                              | 3.7                              |

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

|                                                                                            | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|--------------------------------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? |                           |                                  |                                  |
| Total cost of salary settlement                                                            |                           |                                  |                                  |
| Change in salary schedule from prior year (may enter text, such as "Reopener")             |                           |                                  |                                  |

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

|                                                                | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|----------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases |                           |                                  |                                  |

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

|                                                                       | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|-----------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? |                           |                                  |                                  |
| 2. Total cost of H&W benefits                                         |                           |                                  |                                  |
| 3. Percent of H&W cost paid by employer                               |                           |                                  |                                  |
| 4. Percent projected change in H&W cost over prior year               |                           |                                  |                                  |

**Management/Supervisor/Confidential Step and Column Adjustments**

|                                                                   | Budget Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|-------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? |                          |                                  |                                  |
| 2. Cost of step & column adjustments                              |                          |                                  |                                  |
| 3. Percent change in step & column over prior year                |                          |                                  |                                  |

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

|                                                                  | Current Year<br>(2015-16) | 1st Subsequent Year<br>(2016-17) | 2nd Subsequent Year<br>(2017-18) |
|------------------------------------------------------------------|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? |                           |                                  |                                  |
| 2. Total cost of other benefits                                  |                           |                                  |                                  |
| 3. Percent change in cost of other benefits over prior year      |                           |                                  |                                  |

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
  
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to the CDE.)
  
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

**End of County Office Second Interim Criteria and Standards Review**

| Object Code                                                                                 | Description                                                                                                                                                         | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5760) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total      |
|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------------------------------------------------|--------------|------------|
| <b>UNDULICATED PUPIL COUNT</b>                                                              |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |            |
| <b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>              |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |            |
| 1000-1999                                                                                   | Certificated Salaries                                                                                                                                               | 40,237.10                                  | 0.00                              | 67,578.60                                   | 0.00                                   | 95,440.20                                         | 0.00                                           | 115,749.36                                                  |              | 259,005.26 |
| 2000-2999                                                                                   | Classified Salaries                                                                                                                                                 | 7,841.25                                   | 0.00                              | 0.00                                        | 0.00                                   | 14,564.01                                         | 0.00                                           | 56,179.62                                                   |              | 78,584.88  |
| 3000-3999                                                                                   | Employee Benefits                                                                                                                                                   | 17,922.32                                  | 0.00                              | 23,169.40                                   | 0.00                                   | 19,292.18                                         | 0.00                                           | 73,344.96                                                   |              | 133,728.86 |
| 4000-4999                                                                                   | Books and Supplies                                                                                                                                                  | 853.34                                     | 0.00                              | 0.00                                        | 0.00                                   | 2,185.84                                          | 0.00                                           | 9,174.49                                                    |              | 12,213.67  |
| 5000-5999                                                                                   | Services and Other Operating Expenditures                                                                                                                           | 29,821.70                                  | 0.00                              | 0.00                                        | 0.00                                   | 15,991.70                                         | 0.00                                           | 49,517.73                                                   |              | 95,331.13  |
| 6000-6999                                                                                   | Capital Outlay                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
| 7130                                                                                        | State Special Schools                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
| 7430-7439                                                                                   | Debt Service                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
|                                                                                             | Total Direct Costs                                                                                                                                                  | 96,675.71                                  | 0.00                              | 90,748.00                                   | 0.00                                   | 87,473.93                                         | 0.00                                           | 303,966.16                                                  | 0.00         | 578,863.80 |
| 7310                                                                                        | Transfers of Indirect Costs                                                                                                                                         | 25,699.60                                  | 0.00                              | 0.00                                        | 0.00                                   | 5,780.96                                          | 0.00                                           | 10,249.76                                                   |              | 41,730.32  |
| 7350                                                                                        | Transfers of Indirect Costs - Interfund                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
| PCRA                                                                                        | Program Cost Report Allocations (non-add)                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
|                                                                                             | Total Indirect Costs                                                                                                                                                | 25,699.60                                  | 0.00                              | 0.00                                        | 0.00                                   | 5,780.96                                          | 0.00                                           | 10,249.76                                                   |              | 41,730.32  |
|                                                                                             | TOTAL COSTS                                                                                                                                                         | 122,375.31                                 | 0.00                              | 90,748.00                                   | 0.00                                   | 93,254.89                                         | 0.00                                           | 314,215.92                                                  | 0.00         | 620,594.12 |
| <b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b> |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |            |
| 1000-1999                                                                                   | Certificated Salaries                                                                                                                                               | 0.00                                       | 0.00                              | 25,270.04                                   | 0.00                                   | 35,440.20                                         | 0.00                                           | 48,184.00                                                   |              | 109,894.24 |
| 2000-2999                                                                                   | Classified Salaries                                                                                                                                                 | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 11,641.73                                         | 0.00                                           | 0.00                                                        |              | 11,641.73  |
| 3000-3999                                                                                   | Employee Benefits                                                                                                                                                   | 0.00                                       | 0.00                              | 7,336.08                                    | 0.00                                   | 16,923.91                                         | 0.00                                           | 21,693.71                                                   |              | 45,953.70  |
| 4000-4999                                                                                   | Books and Supplies                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
| 5000-5999                                                                                   | Services and Other Operating Expenditures                                                                                                                           | 4,306.50                                   | 0.00                              | 0.00                                        | 0.00                                   | 1,159.59                                          | 0.00                                           | 1,115.77                                                    |              | 6,581.86   |
| 6000-6999                                                                                   | Capital Outlay                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
| 7130                                                                                        | State Special Schools                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
| 7430-7439                                                                                   | Debt Service                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
|                                                                                             | Total Direct Costs                                                                                                                                                  | 4,306.50                                   | 0.00                              | 32,606.12                                   | 0.00                                   | 65,165.43                                         | 0.00                                           | 71,993.48                                                   | 0.00         | 174,071.53 |
| 7310                                                                                        | Transfers of Indirect Costs                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 5,780.96                                          | 0.00                                           | 9,088.01                                                    |              | 14,868.97  |
| 7350                                                                                        | Transfers of Indirect Costs - Interfund                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00       |
|                                                                                             | Total Indirect Costs                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 5,780.96                                          | 0.00                                           | 9,088.01                                                    | 0.00         | 14,868.97  |
|                                                                                             | TOTAL BEFORE OBJECT 8980                                                                                                                                            | 4,306.50                                   | 0.00                              | 32,606.12                                   | 0.00                                   | 70,946.39                                         | 0.00                                           | 81,081.49                                                   | 0.00         | 188,940.50 |
| 8980                                                                                        | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |            |
|                                                                                             | TOTAL COSTS                                                                                                                                                         |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 40,795.07  |
|                                                                                             |                                                                                                                                                                     |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | 148,205.43 |

| Object Code                                                                                                     | Description                                                                                                                                                                              | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total             |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------|--------------|-------------------|
| <b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3386, &amp; 6000-9999)</b> |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |                   |
| 1000-1999                                                                                                       | Certificated Salaries                                                                                                                                                                    | 40,237.10                                  | 0.00                              | 42,308.56                                   | 0.00                                   | 0.00                                              | 0.00                                                     | 66,565.36                                                   |              | 149,111.02        |
| 2000-2999                                                                                                       | Classified Salaries                                                                                                                                                                      | 7,841.25                                   | 0.00                              | 0.00                                        | 0.00                                   | 2,922.28                                          | 0.00                                                     | 56,179.62                                                   |              | 66,943.15         |
| 3000-3999                                                                                                       | Employee Benefits                                                                                                                                                                        | 17,922.32                                  | 0.00                              | 15,833.32                                   | 0.00                                   | 2,368.27                                          | 0.00                                                     | 51,661.25                                                   |              | 87,775.16         |
| 4000-4999                                                                                                       | Books and Supplies                                                                                                                                                                       | 853.34                                     | 0.00                              | 0.00                                        | 0.00                                   | 2,185.84                                          | 0.00                                                     | 9,174.49                                                    |              | 12,213.67         |
| 5000-5999                                                                                                       | Services and Other Operating Expenditures                                                                                                                                                | 25,515.20                                  | 0.00                              | 0.00                                        | 0.00                                   | 14,832.11                                         | 0.00                                                     | 48,401.96                                                   |              | 88,749.27         |
| 6000-6999                                                                                                       | Capital Outlay                                                                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| 7130                                                                                                            | State Special Schools                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| 7430-7439                                                                                                       | Debt Service                                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
|                                                                                                                 | <b>Total Direct Costs</b>                                                                                                                                                                | <b>92,369.21</b>                           | <b>0.00</b>                       | <b>58,141.88</b>                            | <b>0.00</b>                            | <b>22,308.50</b>                                  | <b>0.00</b>                                              | <b>231,972.68</b>                                           | <b>0.00</b>  | <b>404,792.27</b> |
| 7310                                                                                                            | Transfers of Indirect Costs                                                                                                                                                              | 25,699.60                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 1,161.75                                                    |              | 26,861.35         |
| 7350                                                                                                            | Transfers of Indirect Costs - Interfund                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| PCRA                                                                                                            | Program Cost Report Allocations (non-add)                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
|                                                                                                                 | <b>Total Indirect Costs</b>                                                                                                                                                              | <b>25,699.60</b>                           | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>0.00</b>                                       | <b>0.00</b>                                              | <b>1,161.75</b>                                             | <b>0.00</b>  | <b>26,861.35</b>  |
| 8980                                                                                                            | <b>TOTAL BEFORE OBJECT 8980</b>                                                                                                                                                          | <b>118,068.81</b>                          | <b>0.00</b>                       | <b>58,141.88</b>                            | <b>0.00</b>                            | <b>22,308.50</b>                                  | <b>0.00</b>                                              | <b>233,134.43</b>                                           | <b>0.00</b>  | <b>431,653.62</b> |
|                                                                                                                 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)                                                                                 |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |                   |
| <b>TOTAL COSTS</b>                                                                                              |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |                   |
| <b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>                  |                                                                                                                                                                                          |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |                   |
| 1000-1999                                                                                                       | Certificated Salaries                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| 2000-2999                                                                                                       | Classified Salaries                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| 3000-3999                                                                                                       | Employee Benefits                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| 4000-4999                                                                                                       | Books and Supplies                                                                                                                                                                       | 52.52                                      | 0.00                              | 0.00                                        | 0.00                                   | 1,336.81                                          | 0.00                                                     | 4,079.88                                                    |              | 5,469.21          |
| 5000-5999                                                                                                       | Services and Other Operating Expenditures                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | (1,115.77)                                                  |              | (1,115.77)        |
| 6000-6999                                                                                                       | Capital Outlay                                                                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| 7130                                                                                                            | State Special Schools                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| 7430-7439                                                                                                       | Debt Service                                                                                                                                                                             | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
|                                                                                                                 | <b>Total Direct Costs</b>                                                                                                                                                                | <b>52.52</b>                               | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>1,336.81</b>                                   | <b>0.00</b>                                              | <b>2,964.11</b>                                             | <b>0.00</b>  | <b>4,353.44</b>   |
| 7310                                                                                                            | Transfers of Indirect Costs                                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
| 7350                                                                                                            | Transfers of Indirect Costs - Interfund                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                                     | 0.00                                                        |              | 0.00              |
|                                                                                                                 | <b>Total Indirect Costs</b>                                                                                                                                                              | <b>0.00</b>                                | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>0.00</b>                                       | <b>0.00</b>                                              | <b>0.00</b>                                                 | <b>0.00</b>  | <b>0.00</b>       |
| 8980                                                                                                            | <b>TOTAL BEFORE OBJECT 8980</b>                                                                                                                                                          | <b>52.52</b>                               | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>1,336.81</b>                                   | <b>0.00</b>                                              | <b>2,964.11</b>                                             | <b>0.00</b>  | <b>4,353.44</b>   |
|                                                                                                                 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)                                                                                 |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |                   |
| 8980                                                                                                            | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 5500, 6510, & 7240, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |                   |
|                                                                                                                 | <b>TOTAL COSTS</b>                                                                                                                                                                       |                                            |                                   |                                             |                                        |                                                   |                                                          |                                                             |              |                   |

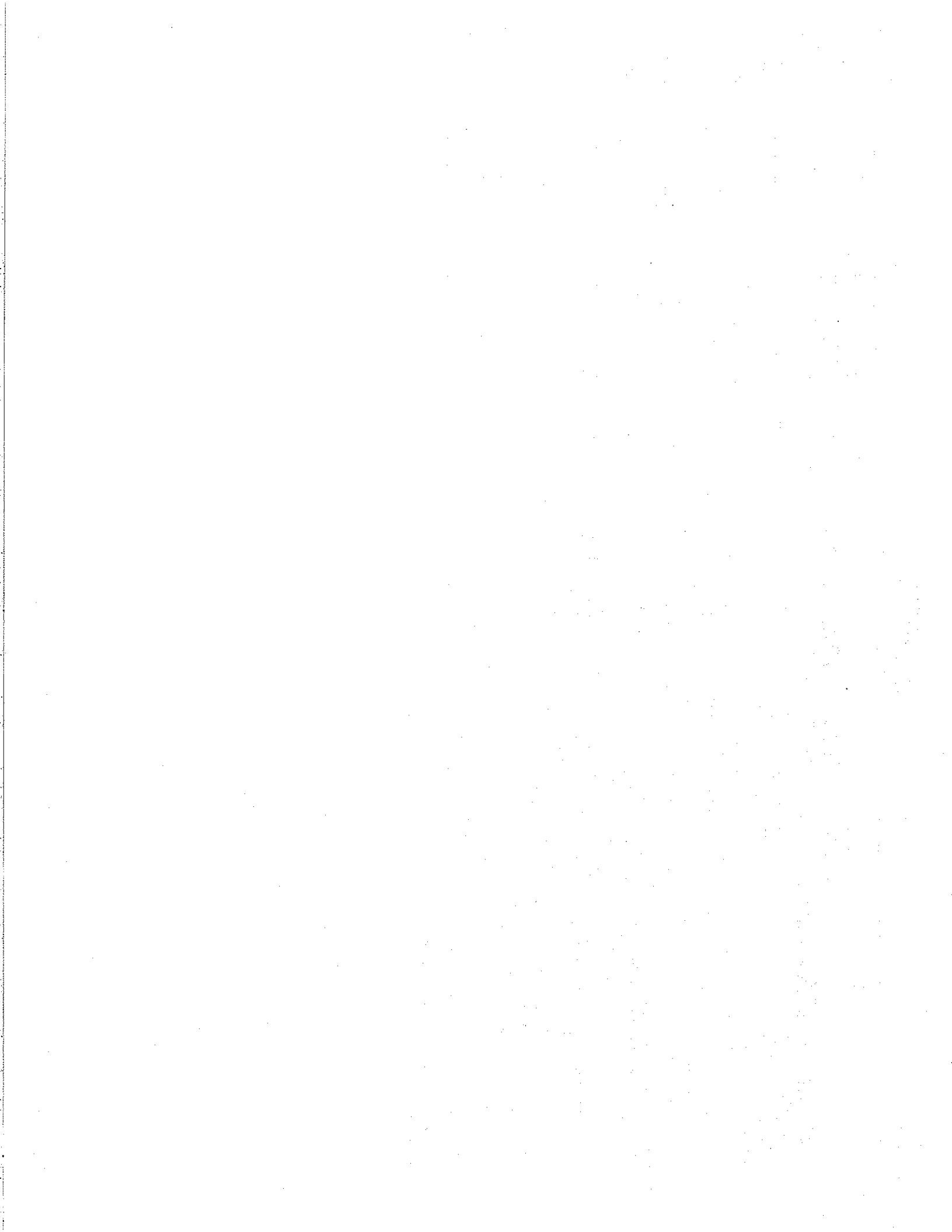
\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| Object Code                                                                                                        | Description                                                                                                                                                   | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total                                 |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|------------------------------------------------|-------------------------------------------------------------|--------------|---------------------------------------|
| <b>UNDUPLICATED PUPIL COUNT</b>                                                                                    |                                                                                                                                                               |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                                       |
| <b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62, resources 0000-9999)</b>                                  |                                                                                                                                                               |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                                       |
| 1000-1999                                                                                                          | Certificated Salaries                                                                                                                                         | 35,749.00                                  | 0.00                              | 55,006.00                                   | 0.00                                   | 37,368.00                                         | 0.00                                           | 154,788.00                                                  |              | 282,911.00                            |
| 2000-2999                                                                                                          | Classified Salaries                                                                                                                                           | 9,138.00                                   | 0.00                              | 0.00                                        | 0.00                                   | 19,139.00                                         | 0.00                                           | 59,086.00                                                   |              | 88,133.00                             |
| 3000-3999                                                                                                          | Employee Benefits                                                                                                                                             | 15,899.00                                  | 0.00                              | 17,671.00                                   | 0.00                                   | 20,505.00                                         | 0.00                                           | 82,041.00                                                   |              | 136,386.00                            |
| 4000-4999                                                                                                          | Books and Supplies                                                                                                                                            | 6,723.00                                   | 0.00                              | 0.00                                        | 0.00                                   | 2,282.00                                          | 0.00                                           | 5,556.00                                                    |              | 14,541.00                             |
| 5000-5999                                                                                                          | Services and Other Operating Expenditures                                                                                                                     | 46,299.00                                  | 0.00                              | 0.00                                        | 0.00                                   | 13,000.00                                         | 0.00                                           | 57,338.00                                                   |              | 117,631.00                            |
| 6000-6999                                                                                                          | Capital Outlay                                                                                                                                                | 6,300.00                                   | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 6,300.00                              |
| 7130                                                                                                               | State Special Schools                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                                  |
| 7430-7439                                                                                                          | Debt Service                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                                  |
|                                                                                                                    | Total Direct Costs                                                                                                                                            | 120,096.00                                 | 0.00                              | 72,677.00                                   | 0.00                                   | 92,274.00                                         | 0.00                                           | 358,809.00                                                  | 0.00         | 646,581.00                            |
| 7310                                                                                                               | Transfers of Indirect Costs                                                                                                                                   | 21,279.00                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 850.00                                                      |              | 22,129.00                             |
| 7350                                                                                                               | Transfers of Indirect Costs - Interfund                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                                  |
|                                                                                                                    | Total Indirect Costs                                                                                                                                          | 21,279.00                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 850.00                                                      |              | 22,129.00                             |
|                                                                                                                    | <b>TOTAL COSTS</b>                                                                                                                                            | <b>141,375.00</b>                          | <b>0.00</b>                       | <b>72,677.00</b>                            | <b>0.00</b>                            | <b>92,274.00</b>                                  | <b>0.00</b>                                    | <b>359,659.00</b>                                           | <b>0.00</b>  | <b>668,710.00</b>                     |
| <b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b> |                                                                                                                                                               |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                                       |
| 1000-1999                                                                                                          | Certificated Salaries                                                                                                                                         | 35,749.00                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 70,937.00                                                   |              | 106,686.00                            |
| 2000-2999                                                                                                          | Classified Salaries                                                                                                                                           | 9,138.00                                   | 0.00                              | 0.00                                        | 0.00                                   | 3,177.00                                          | 0.00                                           | 59,086.00                                                   |              | 72,851.00                             |
| 3000-3999                                                                                                          | Employee Benefits                                                                                                                                             | 15,893.00                                  | 0.00                              | 0.00                                        | 0.00                                   | 723.00                                            | 0.00                                           | 50,996.00                                                   |              | 67,887.00                             |
| 4000-4999                                                                                                          | Books and Supplies                                                                                                                                            | 4,972.00                                   | 0.00                              | 0.00                                        | 0.00                                   | 2,282.00                                          | 0.00                                           | 5,556.00                                                    |              | 12,790.00                             |
| 5000-5999                                                                                                          | Services and Other Operating Expenditures                                                                                                                     | 41,793.00                                  | 0.00                              | 0.00                                        | 0.00                                   | 12,000.00                                         | 0.00                                           | 57,338.00                                                   |              | 111,131.00                            |
| 6000-6999                                                                                                          | Capital Outlay                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                                  |
| 7130                                                                                                               | State Special Schools                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                                  |
| 7430-7439                                                                                                          | Debt Service                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                                  |
|                                                                                                                    | Total Direct Costs                                                                                                                                            | 107,545.00                                 | 0.00                              | 0.00                                        | 0.00                                   | 18,162.00                                         | 0.00                                           | 243,913.00                                                  | 0.00         | 371,345.00                            |
| 7310                                                                                                               | Transfers of Indirect Costs                                                                                                                                   | 21,279.00                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 21,279.00                             |
| 7350                                                                                                               | Transfers of Indirect Costs - Interfund                                                                                                                       | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 0.00                                  |
|                                                                                                                    | Total Indirect Costs                                                                                                                                          | 21,279.00                                  | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                                        |              | 21,279.00                             |
|                                                                                                                    | <b>TOTAL BEFORE OBJECT 8980</b>                                                                                                                               | <b>128,824.00</b>                          | <b>0.00</b>                       | <b>0.00</b>                                 | <b>0.00</b>                            | <b>18,162.00</b>                                  | <b>0.00</b>                                    | <b>243,913.00</b>                                           | <b>0.00</b>  | <b>392,624.00</b>                     |
| 8980                                                                                                               | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              |                                       |
|                                                                                                                    | <b>TOTAL COSTS</b>                                                                                                                                            |                                            |                                   |                                             |                                        |                                                   |                                                |                                                             |              | <b>41,133.00</b><br><b>433,757.00</b> |

| Object Code                                                                                       | Description                                                                                                                                                                            | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Nonseverely Disabled (Goal 5770) | Adjustments* | Total     |
|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------------|------------------------------------------------|---------------------------------------------------|--------------|-----------|
| <b>LOCAL PROJECTED EXPENDITURES (Funds 01, 05, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b> |                                                                                                                                                                                        | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
| 1000-1999                                                                                         | Certificated Salaries                                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
| 2000-2999                                                                                         | Classified Salaries                                                                                                                                                                    | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
| 3000-3999                                                                                         | Employee Benefits                                                                                                                                                                      | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
| 4000-4999                                                                                         | Books and Supplies                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 2,262.00                                          | 0.00                                           | 0.00                                              |              | 2,262.00  |
| 5000-5999                                                                                         | Services and Other Operating Expenditures                                                                                                                                              | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
| 6000-6999                                                                                         | Capital Outlay                                                                                                                                                                         | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
| 7130                                                                                              | State Special Schools                                                                                                                                                                  | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
| 7430-7439                                                                                         | Debt Service                                                                                                                                                                           | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
|                                                                                                   | Total Direct Costs                                                                                                                                                                     | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 2,262.00                                          | 0.00                                           | 0.00                                              | 0.00         | 2,262.00  |
| 7310                                                                                              | Transfers of Indirect Costs                                                                                                                                                            | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
| 7350                                                                                              | Transfers of Indirect Costs - Interfund                                                                                                                                                | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
|                                                                                                   | Total Indirect Costs                                                                                                                                                                   | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 0.00                                              | 0.00                                           | 0.00                                              |              | 0.00      |
|                                                                                                   | TOTAL BEFORE OBJECT 8980                                                                                                                                                               | 0.00                                       | 0.00                              | 0.00                                        | 0.00                                   | 2,262.00                                          | 0.00                                           | 0.00                                              | 0.00         | 2,262.00  |
| 8980                                                                                              | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)                                                                    |                                            |                                   |                                             |                                        |                                                   |                                                |                                                   |              |           |
| 8980                                                                                              | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) |                                            |                                   |                                             |                                        |                                                   |                                                |                                                   |              |           |
|                                                                                                   | TOTAL COSTS                                                                                                                                                                            |                                            |                                   |                                             |                                        |                                                   |                                                |                                                   |              | 41,133.00 |
|                                                                                                   |                                                                                                                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                                |                                                   |              | 0.00      |
|                                                                                                   |                                                                                                                                                                                        |                                            |                                   |                                             |                                        |                                                   |                                                |                                                   |              | 43,395.00 |

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.





SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.**

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34.CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

|                         | State and Local | Local Only |
|-------------------------|-----------------|------------|
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
|                         |                 |            |
| Total exempt reductions | 0.00            | 0.00       |

SELPA:     (??)    

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

|                                                                                                                       | <u>State and Local</u> | <u>Local Only</u> |
|-----------------------------------------------------------------------------------------------------------------------|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)                       | _____                  | _____             |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)                 | _____                  | _____             |
| Increase in funding (if difference is positive)                                                                       | <u>0.00</u>            | _____             |
| Maximum available for MOE reduction (50% of increase in funding)                                                      | <u>0.00 (a)</u>        | _____             |
| Current year funding (IDEA Section 619 - Resource 3315)                                                               | _____                  | _____             |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | <u>0.00 (b)</u>        | _____             |

|                                                                                                        |             |       |
|--------------------------------------------------------------------------------------------------------|-------------|-------|
| <b>If (b) is greater than (a).</b>                                                                     |             |       |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)                 | _____       | (c)   |
| Available for MOE reduction.<br>(line (a) minus line (c), zero if negative)                            | <u>0.00</u> | (d)   |
| Enter portion used to reduce MOE requirement<br>(cannot exceed line (d), Available for MOE reduction). | _____       | _____ |

|                                                                                                                                                                                                                 |             |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----|
| <b>If (b) is less than (a).</b>                                                                                                                                                                                 |             |     |
| Enter portion used to reduce MOE requirement<br>(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | _____       | (e) |
| Available to set aside for EIS<br>(line (b) minus line (e), zero if negative)                                                                                                                                   | <u>0.00</u> | (f) |

SELPA:     (??)    

**SECTION 3**

|                                                        | <u>Column A</u>                                   | <u>Column B</u>                                       | <u>Column C</u>       |
|--------------------------------------------------------|---------------------------------------------------|-------------------------------------------------------|-----------------------|
|                                                        | Projected Exps.<br>FY 2015-16<br>(LP-I Worksheet) | Actual Expenditures<br>FY 2014-15<br>(LA-I Worksheet) | Difference<br>(A - B) |
| <b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b> |                                                   |                                                       |                       |
| 1. Total special education expenditures                | 668,710.00                                        |                                                       |                       |
| 2. Less: Expenditures paid from federal sources        | 234,953.00                                        |                                                       |                       |
| 3. Expenditures paid from state and local sources      | 433,757.00                                        | 472,388.69                                            |                       |
| Less: Exempt reduction(s) from SECTION 1               |                                                   | 0.00                                                  |                       |
| Less: 50% reduction from SECTION 2                     |                                                   | 0.00                                                  |                       |
| Net expenditures paid from state and local sources     | 433,757.00                                        | 472,388.69                                            | (38,631.69)           |
| 4. Special education unduplicated pupil count          | 35                                                | 38                                                    |                       |
| 5. Per capita state and local expenditures (A3/A4)     | 12,393.06                                         | 12,431.28                                             | (38.22)               |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA:     (??)    

**B. LOCAL EXPENDITURES ONLY METHOD**

|                                                        | Projected Exps.<br>FY 2015-16 | Actual<br>Expenditures<br>FY 2014-15 | Difference        |
|--------------------------------------------------------|-------------------------------|--------------------------------------|-------------------|
| 1. Last year's local expenditures met MOE requirement: |                               |                                      |                   |
| a. Expenditures paid from local sources                | 43,395.00                     | 45,088.51                            |                   |
| Less: Exempt reduction(s) from SECTION 1               | ██████████                    | 0.00                                 |                   |
| Less: 50% reduction from SECTION 2                     | ██████████                    | 0.00                                 |                   |
| Net expenditures paid from local sources               | <u>43,395.00</u>              | <u>45,088.51</u>                     | <u>(1,693.51)</u> |
| b. Per capita local expenditures (B1a/A4)              | <u>1,239.86</u>               | <u>1,186.54</u>                      | <u>53.32</u>      |

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

**After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.**

Rose Asquith  
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Business Manager  
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# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

### Student Activity Funds

AR 3452

### Business and Noninstructional Operations

Under the general supervision of the site administrator, the following procedures shall be employed in dealing with student organization funds and financial transactions.

#### Student Body Accounts

1. All student body and student organization funds for each school shall be deposited and maintained in and disbursed from a single commercial checking account established at an appropriate bank, except as noted below.
  - a. The school secretary shall make all deposits.
  - b. Each such account shall be established under the name Associated Students of (NAME) School.
  - c. From time to time, upon the recommendation of the Site Administrator, with the approval of the Board of Education, a special purpose savings account may be established in the name of a specific student organization when such action seems appropriate.
2. The school secretary shall maintain detailed records and books showing all of the following:
  - a. The amount of the cash balance in the student body account that belongs to each student organization.
  - b. All deposits made to the account and to which student organization they should be credited.
  - c. All disbursements from the account and to which student organization they are charged.
  - d. Date and purpose of each transaction.
3. The school secretary shall issue receipts for all monies received.
4. All disbursements of student organization funds shall be made by check; cash disbursements are prohibited.
5. The school secretary shall reconcile the periodic statements issued by the bank for the student body account within two weeks after the statement is received. He/she shall balance the student body books at the end of each month and prepare a financial statement for

each student organization.

6. The Site Administrator will initial and date the bank reconciliation and the bank statement as \_\_\_\_\_ evidence that they were reviewed and that the totals are identical.
7. The district's business office will conduct a quarterly review of ASB bank reconciliations prepared at the school sites. The reviewer will sign and date the reconciliations when the \_\_\_\_\_ review is complete.
8. Semi-annually the school secretary shall forward a copy of each student organization's financial statement to the District's Business Manager for the period end June 30th and December 31, by the 25th of the following month (July 25th and January 25th).
9. All checks drawn on the Student Body Account must bear two authorized signatures. Authorized check signers are the Student Body Advisor, the Site Administrator, the Business Manager and ~~the account technician~~ a district office employee.
10. No unsigned checks shall ever be issued to anyone at any time for any purpose.

#### Student Organization Disbursement Procedure

1. Any disbursement of student organization funds must have the prior approval of a majority of the organization membership as recorded in the official minutes of the organization.
2. A purchase order shall be prepared in duplicate for each disbursement using an approved form which indicates all of the following:
  - a. Date of preparation
  - b. Name of the student organization
  - c. Name of the vendor
  - d. Address of the vendor
  - e. Description of purpose for the disbursement
  - f. Amount to be disbursed for goods or services
  - g. Tax and shipping costs where appropriate
  - h. Name and address of the school involved
3. Both copies of the purchase order must bear the signatures of the student organization advisor, the Site Administrator or designee, and an officer of the student organization.

4. One copy of the purchase order is submitted to the school secretary; the second copy goes to the vendor.
5. In cases of local disbursements, the purchase order may be hand carried to the vendor who will provide the goods or services and present a bill to the person presenting the purchase order. Both the purchase order and the bill shall be returned to the school secretary who will verify the purchase.
6. In cases where a vendor receives a purchase order by mail, the school secretary will verify receipt of the purchase and attach the bill or invoice to the office copy of the purchase order.
7. No disbursement check will be issued unless both the bill and the purchase order are in the school office.
8. Once the above procedures have been completed, the secretary will draw a check for the correct amount on the student body account. When properly signed, as per Item 6 above, the check will be sent to the vendor and the proper amount charged against the appropriate student organization in the school secretary's books.
9. In cases where the vendor is an independent contractor, the school secretary will contact district office in order for payment to be processed through the district's financial system (Ref: Section Independent Contractor a-g)

#### Student Organization Cash Income Procedures

1. Faculty Advisor responsibilities
  - a. Attendance at and immediate supervision of all sales taking place on school sites, such as admissions to school activities, and concessions.
  - b. General supervision of sales off school sites, such as door-to-door sales, yearbook ads, and the like.
  - c. Distribution of tickets or other forms of receipts to students for use in sales, and accounting for tickets sold, receipts issued, and reconciling with cash received.
  - d. Obtaining change and verifying amount prior to activity as described below.
  - e. Issuing receipts to students for all monies turned in to him/her.
  - f. Turning in all monies received to the school secretary and obtaining a receipt for same, or placing cash in night depository, as appropriate.
  - g. Verifying cash count as described below.



2. Use of tickets/receipts

- a. Every sales transaction must include the issuance of some type of receipt to the payee, a copy or portion of which is retained by the seller, to be turned in to the faculty advisor. Concession stand sales are exempt from this requirement.
- b. Numbered tickets are to be used where possible and appropriate.
- c. Ticket stubs and/or copies of receipts are to be reconciled with cash receipts following each activity.
- d. Students issued tickets for sale are responsible for either the return of unsold tickets, or the corresponding monies.

3. Handling of Cash

- a. Cash collected by students is to be turned in daily to the faculty advisor.
- b. The faculty advisor will issue a receipt for cash turned in to him/her as the monies are turned in.
- c. The faculty advisor will turn in all cash receipts daily to the school secretary who shall issue receipts for all monies so received. If a night depository is used, the secretary shall issue the receipt the next school day.
- d. No cash is ever to be taken home overnight by either a student or any member of the faculty.
- e. A night depository should be used where available.
- f. On the day of an activity and prior to beginning the activity, the faculty advisor will obtain the cash box and change from the school secretary.
- g. The secretary will draw a check on the student body account for change. A single check will suffice for all change needs on a specific date.
- h. Upon acquiring the change, the faculty advisor and an organization officer shall immediately count it and verify the total amount received on the financial report form included with the money.
- i. Immediately following an activity, the faculty advisor and at least one organization officer shall count and verify the total amount of cash received. That amount shall be entered on the financial report form and verified by the signatures of those people who have counted.
- j. All cash receipts shall be deposited by the secretary in the student body account, and credit the change and the gross receipts to the proper accounts in the books.

## Restrictions

1. Deficit spending shall not be permitted.
2. Borrowing of funds against the student body account or general fund is prohibited.

## Independent Contractor

1. The district office will issue all payment to an independent contractor. This will insure that the district is in compliance with state guidelines, districts must report to the Employment Development Department within 20 days of either making payments totaling \$600 or more, or entering into a contract for \$600 or more with an independent contractor. The independent contractor information is required to be reported on the "Report of Independent Contractors" Form DE542.
2. The secretary will fax or scan to the district office a copy of the purchase order.
3. The district office, account technician, will mail a W-9 form to the independent contractor and report to EDD the required information on form DE542.
4. The secretary will sign, date and state, "okay to pay" on the original invoice received from the independent contractor. Both the purchase order and invoice will be forward to the district office for payment.
5. The district office will process payment to the independent contractor through their financial system and do all the required reporting to the federal and/or state.
6. The district office will send a copy of the check to the secretary.
7. The secretary will send a check, payable to the district, and the proper amount will be charged against the appropriate student organization in the school secretary's book.

## Annual Audit

1. Annually the Business Manager or designee will conduct an audit for each student body account and prepare an annual summary financial statement for the student body accounts.
2. The objective of the audit will be to report on internal controls.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

## Regulation

approved: April 10, 2007  
revised: February 10, 2009  
revised: September 14, 2010  
revised: October 8, 2013  
revised; March 8, 2016

Sierraville, California

Loyalton, California